



Staff Report

File #: 16-255, Item #: 5.1

Meeting Date: 8/24/2016

***Westminster City Council/Successor Agency to the Westminster  
Redevelopment Agency***

**To:** Honorable Mayor/Chair and City Council/Agency Board Members  
**Thru:** Eddie Manfro, City Manager/Executive Director  
**From:** Eddie Manfro, City Manager  
**Reviewed by:** Sherry Johnson, Finance Director  
**Prepared by:** Chet Simmons, Assistant City Manager

**SUBJECT:**

Budget and Appropriation of Funds for Fiscal Year 2016-17.

**RECOMMENDED ACTION/MOTION:**

Staff recommends that the Mayor/Chair and City Council/Agency Members:

- 1) Approve a Resolution entitled, "A resolution of the Mayor and City Council of the City of Westminster adopting and appropriating the Budget for fiscal year 2016-17"; and
- 2) Approve a Resolution entitled, "A Resolution of the Westminster Public Financing Authority adopting and appropriating the Budget for fiscal year 2016-17"; and
- 3) Approve a Resolution entitled, "A Resolution of the Successor Agency to the Westminster Redevelopment Agency adopting and appropriating the Budget for fiscal year 2016-17"; and
- 4) Approve a Resolution entitled, "A Resolution of the Westminster Housing Authority adopting and appropriating the Budget for fiscal year 2016-17."

**BACKGROUND/DISCUSSION:**

**2016/2017 Budget Transmittal**

Attached for your review is the recommended budget for Fiscal Year 2016-17. This one-year

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budget will fund City operations through June 30, 2017. This budget continues to fund City operations and services at their current levels and takes into account ongoing projects and programs that were approved by the City Council during the past year. In order to meet the City's operational needs, the proposed budget draws \$2.2 million from the City's General Fund reserves, and draws down internal reserve funds by an additional \$1.2 million. This proposed budget would bring our total General Fund reserves down to \$18.4 million by the end of Fiscal Year 2016-17 (June 30, 2017). The purpose of the proposed one-year budget is to set in place an operations plan so that the City can continue to provide municipal services, while still allowing for the Council to address the larger issues surrounding the City's overall financial structure.

While the budget process is largely focused on the General Fund revenues and expenditures, it is important to note that the City's total budget of \$112 million is made up of a number of different funding sources, such as the City's Water Utility, Gas tax, Measure M, and various Federal and State grants. The funding made available from these sources is highly restrictive and is dedicated to the completion of various infrastructure and capital improvements projects. This funding cannot be used for general City operations (except for specific administrative costs).

On July 7<sup>th</sup>, the City Council held a Budget Study Session in order to further review the proposed one year budget and other budget related items. At that meeting, the Mayor and City Council directed staff to review a number of potential cost saving items and to include them as part of the proposed budget for consideration. Based on this input, staff has prepared the attached document highlighting the additional cuts that could be made in order to continue to shrink the overall deficit (Attachment 2). Also attached is an outline containing additional information with regards to some outstanding questions regarding the overall budget (Attachment 3). If approved by the City Council, these additional cuts amount to \$174,800 in additional savings, \$144,082 of which is within the General Fund. These changes would be incorporated into the final budget documents if approved.

The budgeted General Fund revenues that are used to fund general City operations in Fiscal Year 2016-17 are expected to total \$48.4 million. The total General Fund expenditures for Fiscal Year 2016-17 are expected to total \$53.8 million. The resulting revenue shortfall of \$5.4 million will be made up by drawing on the City's reserve funds, leaving an expected General Fund Reserve Balance of \$18.4 million at the close of Fiscal Year 2016-17.

The City is in a serious financial position. As mentioned above, the City's budgetary issues are not new. Over the past four years, the City has taken significant steps to contain costs, improve operational efficiency, and maintain our service levels. In addition to these efforts, over the past 12 months, the City has taken a very focused, methodical and pragmatic approach to addressing our financial situation. These steps established a clear framework for analyzing the City's finances, helped us to better understand underlying root causes, and through community involvement, identified specific recommendations for the Mayor and City Council to consider.

### **Independent Financial Review**

The first of these steps began in July 2015, with the hiring of an independent municipal finance consultant to conduct a full review of the City's budget and financial practices. Irwin Bornstein, a

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certified public accountant and respected municipal finance expert, was asked to review the City's Fiscal Year 2015-16 budget and to provide an independent analysis of the previous budget estimates provided to the City Council. He was also asked to review previous projections made for Fiscal Year 2016-17 and Fiscal Year 2017-18. The goal of this effort was to provide the City Council with reliable and verified estimates of the size of the projected General Fund deficits for the three-year period and develop a timeline for how long the City Council had to address the deficits before General Fund reserves would be fully depleted.

Mr. Bornstein's first study, presented to the City Council in November 2015, involved a detailed review of individual tax and other revenue sources for the City's General Fund, as well as major individual expenditure items. He looked at historical patterns of revenue collection and spending, and separated out the use of one-time revenues, reserves and other short-term budget fixes from ongoing revenues and expenditures. Mr. Bornstein also included an analysis of the City's internal service funds, and how they related to the City's General Fund. This review highlighted the fact that deficits in internal service funds ultimately have a significant impact on the City's General Fund, and if not remedied, lead to an acceleration in the depletion of General Fund reserves.

As part of his study, Mr. Bornstein identified both the City's projected "budget deficits" and its "structural deficits". Simply put, "budget deficits take into account the use of one-time revenues, reserves and other short-term budget fixes, whereas "structural deficits" exclude such items and also account for funding of essential long-term obligations (most notably street repairs). His study showed that, based on current spending patterns and assuming no major downturn in revenues, the City's "budget deficits" were expected to range between \$2.1 million and \$6.4 million during the next three years. He also concluded that the City's "structural deficits" would be in the range of \$12.4 - \$12.9 million per year, and that General Fund reserves would be fully depleted before the end of Fiscal Year 2018-19.

### **Financial Controls Audit**

As this independent review was taking place, the City also took steps to analyze and ensure that the City was protecting the municipal funds that the City is entrusted with. To ensure that the City's financial control policies were in line with the industry's best practices and standards, the City contracted with an independent auditing firm in order to test the integrity of the City's processes. This assessment, conducted by White Nelson Diehl Evans LLP, included a series of reviews in order to ensure that financial controls would prevent the misuse of public funds. The conclusion of this independent assessment showed that the City of Westminster was current in its practices and had instituted the control systems needed to protect public funds. This included evaluating accountability for cash and investments and certain other work responsibilities, ensuring that investment transactions were conducted within the parameters of the City's Investment Policy, and that all transaction are done in strict accordance with State law. The City continues the practice of annual independent audits in order to ensure that Westminster continues to meet financial transparency and reporting requirements.

### **Financial Task Force**

At the City Council meeting of September 23, 2015, Mayor Ta recommended the formation of a community task force to offer the community's perspective and advice to the City Council in an effort to find a long-term solution to the City's budget situation. The Mayor and City Council

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approved the formation of the Financial Task Force, with each Councilmember appointing a community member as a representative. The Financial Task Force was charged with reviewing all data related to the City's budget, considering potential options, and ultimately bringing forward recommendations for City Council consideration.

The five-member Task Force held its first meeting on November 30, 2015. They subsequently met, with staff assistance, a total of eight times from late November until early May 2016. While each meeting focused on different aspects of the City's budget situation, each meeting began with a PowerPoint presentation by Mr. Bornstein. Following Mr. Bornstein's presentation each meeting included candid discussion among the Task Force members and dialogue with staff.

The initial meetings focused on providing Task Force members pertinent information with which to evaluate the City's financial condition. Presentations were made covering the basics of how California cities are financed, tax limitations and vote requirements, an overview of the City's budget, and a summary of Mr. Bornstein's November presentation to the City Council. Subsequent meetings focused on the City's operations and included presentations from each of the City's departments, department cuts and cost saving measures that had already been implemented, updates on projects and efficiency measures that had already been put into place, and general information regarding City operations. The later meetings focused on the Task Force's exploration of potential expenditure reductions and revenue generating ideas.

As a result of these meetings, the Task Force identified a total of 35 possible ideas for addressing the City's structural deficit situation, ultimately, recommended 16 of them to the City Council for consideration. The process the Task Force utilized to determine which ideas would be presented to the City Council included: discussion among Task Force members at Task Force meetings, two separate tallies of individual Task Force member support for each of the ideas mentioned, discussion of the results of these tallies at Task Force meetings, and review and discussion of a final report draft. The Financial Task Force recommendations were first presented to the City Council at the May 18, 2016 budget study session.

### **Fiscal DNA**

While the Task Force worked to identify potential remedies, the City also spent time to identify the underlying cause of the City's structural budget deficit. The City conducted a fiscal analysis of the City's General Fund revenues in comparison to nearby cities of similar demographics and size. The purpose of this analysis was to determine if there were any unique characteristics in the way Westminster's General Fund revenues are generated. The findings of this study confirmed that the City of Westminster has two unique characteristics that have a tremendous impact on its overall fiscal health.

The first of these is the proportional share of property tax that the City receives. While each property owner in the City pays the same 1% value in property tax per year as all Californians do, the City of Westminster receives a significantly lower amount of that 1% than surrounding cities. The reason for this is that in the 1970s there was significant volatility in property tax rates and property owners were experiencing significant increases year over year. The City Council, at the time, in an effort to protect property owners, took several actions to lower the City's property tax rate. The State subsequently realized the issue caused by property tax volatility and enacted

legislation, with approval from the voters, in 1978 to control the growth of property tax. This action (Proposition 13) had an adverse and serious impact on the City of Westminster's finances, as it froze the City's portion of property tax at the level in place at the time of approval of Proposition 13. Thus, while surrounding cities had their property tax rates frozen at higher levels, Westminster was forever stuck with the lower rate.

As a result, Westminster receives a very small share of each dollar of property tax paid by property owners of the City, and one of the smallest shares of all the cities in Orange County. To put this in perspective, a single family home, valued at \$500,000 will pay approximately \$5,000 in property tax each year. Of that \$5,000, the City of Westminster only receives \$375. Since 1978, the City has received **millions of dollars less** in property tax revenue than surrounding cities such as Fountain Valley, Garden Grove, and Huntington Beach.

The second significant action that helped to create the current deficits occurred when the State of California in 2012 abolished all redevelopment agencies in California in order to close their budget shortfalls. This action had a significant impact on Westminster, as the Westminster Redevelopment Agency was created in order to address significant infrastructure needs in the City and to provide a dedicated funding source to address them. The creation of the Redevelopment Agency was also a way for the City to contend with the impacts of having less funding available for infrastructure projects due to the limited amount of property taxes the City received. With the takeaway of this important financing tool, the City lost over \$11 million annually to the State.

### **Financial Overview Study Session & Task Force Findings**

In May 2016, staff and Mr. Bornstein conducted a second financial overview of the City's financial situation. This second overview included a detailed review of individual tax and other revenue sources for the City's General Fund, as well as an update to the November presentation. While increases in certain revenues and cost savings did have a positive effect on annual budget numbers, the bottom line remained the same: the City's General Fund reserves could be expected to be fully exhausted before the end of Fiscal Year 2018-19, unless significant action was taken to address the deficits.

The May study session also provided an opportunity for the Financial Task Force to present its findings to the City Council. Member Don Anderson made the Task Force presentation. Following Mr. Anderson's presentation, the City Council directed staff to analyze those 16 recommendations that received majority support from the Task Force and to provide options for their implementation. During the study session, staff was also asked to analyze and prepare a budget cut scenario that would achieve \$3 million in annual General Fund savings.

### **Staff's Analysis of Recommendations, Budget Reduction Scenarios & Study Session**

On June 1<sup>st</sup>, staff transmitted an items of interest to the City Council, which included a preliminary review of the Task Force's recommendations. Staff also included a preliminary reduction scenario in order to highlight the cuts that would be necessary to achieve \$3 million in annual General Fund savings. Subsequent updates to staff's response to the Task Force recommendations, as well as the \$3 million General Fund reduction scenario, were included as agenda items at the June 22, 2016 City Council meeting.

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At the June 22<sup>nd</sup> meeting, the Mayor and City Council directed staff to prepare an additional Budget Study Session in order to consider the Task Force's recommendation and the General Fund Reduction Scenario, as well as to discuss potential alternative cost saving measures. At the July 7<sup>th</sup> Study Session, the Mayor and City Council directed staff to review a number of potential cost saving items and to include them as part of the proposed budget for consideration. Based on this input, staff has prepared the attached document highlighting some additional cuts that could be made in order to continue to shrink the overall defect. If approved by the City Council, these additional cuts would amount to \$108,000 in additional savings, \$78,082 of which would be within the General Fund. If approved, these additional cuts would be incorporated into the final budget document.

There are a number of resolutions requiring approval in order to authorize the budget for Fiscal Years 2016-17. These resolutions are summarized below:

#### Budget Adoption

The City Budget Adoption Resolution adopts and appropriates the budget for Fiscal Year 2016-17 and establishes the rules and responsibilities for administration. It also makes needed budget adjustments to the previous year's budget. All of these adjustments have been included in the current budget projections.

#### Westminster Public Financing Authority

The Public Financing Authority Resolution adopts and appropriates the budget for Fiscal Year 2016-17 and certifies that the budget items necessary to meet the Authority's debt service obligation for Fiscal Year 2016-17 have been properly included in the City's Budget.

#### Successor Agency to the Westminster Redevelopment Agency

The Successor Agency Resolution adopts and appropriates the budget for Fiscal Year 2016-17 and establishes the rules and responsibilities for administration.

#### Westminster Housing Authority

The Housing Authority Resolution amends and appropriates the budget for Fiscal Year 2016-17 and establishes the rules and responsibilities for administration.

### **FISCAL IMPACT:**

Fiscal Year 2016-17 Budget - See attached budget Resolutions and documents

### **ATTACHMENTS:**

1. 2016-17 Proposed Budget
2. List of Additional Cuts
3. Additional Budget Information from Study Session

4. Resolution - City Council Budget Adoption
5. Resolution - Public Financing Authority Budget Adoption
6. Resolution - Successor Agency Budget Adoption
7. Resolution - Housing Authority Budget Adoption
8. Fiscal Year 2015 - 2016 Budget Adjustments

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# SUMMARIES



**TOTAL SOURCES & USES**

**FY 2016 - 2017**

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
<b>GENERAL FUND</b>									
100	General Fund	20,446,619	48,425,602	3,365,005	72,237,226	53,765,085	95,000	53,860,085	18,377,141
<b>SPECIAL REVENUE FUNDS</b>									
200	Park Dedication	1,219,619	110,000	-	1,329,619	5,500	-	5,500	1,324,119
210	Gas Tax	412,970	2,218,442	-	2,631,412	1,335,447	773,000	2,108,447	522,965
211	Measure M	(269,479)	2,320,923	-	2,051,444	783,571	1,467,000	2,250,571	(199,127)
214	Street Improvements Grant Fund	(399,904)	2,000	-	(397,904)	-	-	-	(397,904)
216	Traffic Impact Fee	201,025	54,000	-	255,025	52,700	156,864	209,564	45,461
220	Municipal Lighting District	2,188,546	1,522,000	-	3,710,546	968,100	-	968,100	2,742,446
230	Rose Center/800 MHz Debt Service	1,480,898	8,000	60,000	1,548,898	267,261	580,000	847,261	701,637
240	Housing/Community Development	778,649	1,092,540	-	1,871,189	711,554	362,381	1,073,935	797,254
242	HCD Home Housing	112,246	729,401	-	841,647	729,401	-	729,401	112,246
245	Housing Authority Fund	25,102,921	45,000	-	25,147,921	986,082	-	986,082	24,161,839
250	Police Seizure	1,205,634	108,000	-	1,313,634	385,000	-	385,000	928,634
251	Special Police Services	-	-	-	-	-	-	-	-
252	Orange County Human Trafficking	-	-	-	-	-	-	-	-
253	Special Police Services	-	-	-	-	-	-	-	-
254	Special Police Services	-	-	-	-	-	-	-	-
255	Special Police Services	81,822	-	-	81,822	25,688	-	25,688	56,134
256	Special Police Services	174,703	-	-	174,703	-	-	-	174,703
258	Special Police Services	28,533	3,000	-	31,533	6,000	-	6,000	25,533
259	Special Police Services	-	-	-	-	-	-	-	-
260	Local Narcotics Seized Property	379,344	12,000	-	391,344	1,000	-	1,000	390,344
261	Supplemental Law Enforcement Services	4,370	144,000	70,000	218,370	217,589	-	217,589	781
264	Special Police Services	(7,632)	-	-	(7,632)	-	-	-	(7,632)
270	Drainage District	147,873	5,000	-	152,873	250	-	250	152,623
275	Community Services Grant	26,077	343,000	-	369,077	337,579	-	337,579	31,498
280	AQMD	423,860	233,000	-	656,860	94,981	258,000	352,981	303,879
290	Senior Transportation	291,237	206,572	28,000	525,809	250,447	-	250,447	275,362
295	Project SHUE	5,065	20,751	-	25,816	39,408	-	39,408	(13,592)
	Total Special Revenue Funds	33,588,377	9,177,629	158,000	42,924,006	7,197,558	3,597,245	10,794,803	32,129,203
<b>CAPITAL PROJECTS FUNDS</b>									
400	Capital Projects	12	-	3,714,245	3,714,257	3,714,245	-	3,714,245	12
800	Reserve Fund	2,200,005	-	-	2,200,005	-	2,200,005	2,200,005	-
	Total Capital Projects Funds	2,200,017	-	3,714,245	5,914,262	3,714,245	2,200,005	5,914,250	12
<b>ENTERPRISE FUNDS **</b>									
600	Water Utility	4,291,810	13,529,000	25,000	17,845,810	13,290,532	893,300	14,183,832	3,661,978
601	Utility Conservation	4,122,091	285,000	-	4,407,091	145,000	-	145,000	4,262,091
602	Utility Capital Projects	-	-	833,300	833,300	833,300	-	833,300	-
	Total Enterprise Funds	8,413,901	13,814,000	858,300	23,086,201	14,268,832	893,300	15,162,132	7,924,069
<b>TOTAL</b>		<b>64,648,914</b>	<b>71,417,231</b>	<b>8,095,550</b>	<b>144,161,695</b>	<b>78,945,720</b>	<b>6,785,550</b>	<b>85,731,270</b>	<b>58,430,425</b>
<b>INTERNAL SERVICE FUNDS **</b>									
700	Equipment Replacement	2,839,547	2,017,460	-	4,857,007	1,759,601	495,000	2,254,601	2,602,406
740	General Benefits	3,035,360	15,851,350	-	18,886,710	15,837,258	-	15,837,258	3,049,452
750	Liability Administration	(1,865,590)	2,017,000	-	151,410	2,850,690	-	2,850,690	(2,699,280)
760	Information Systems and Equipment	1,448,394	1,343,000	-	2,791,394	1,814,704	250,000	2,064,704	726,690
770	Government Buildings	3,509,079	2,294,650	-	5,803,729	2,423,720	565,000	2,988,720	2,815,009
	Total Internal Service Funds	8,966,790	23,523,460	-	32,490,250	24,685,973	1,310,000	25,995,973	6,494,277
	Total All Funds	73,615,704	94,940,691	8,095,550	176,651,945	103,631,693	8,095,550	111,727,243	64,924,702

\*\* Enterprise and Internal Service funds net of Investment in Capital Assets

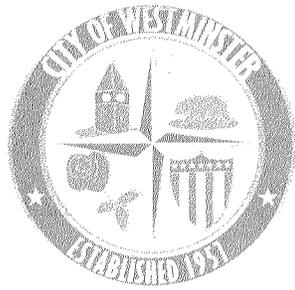
**OPERATING TRANSFERS**

**FY 2016 - 2017**

<u>FUND</u>	<u>PROGRAM</u>	<u>OBJECT</u>	<u>FUND NAME</u>	<u>TRANSFER IN</u>	<u>TRANSFER OUT</u>	<u>PURPOSE</u>
100	20000	81000	General Fund	2,200,005	-	Reserve Fund
100	20000	81000	General Fund	400,000	-	Government Buildings Fund
100	20000	81000	General Fund	185,000	-	Equipment Replacement Fund
100	20000	81000	General Fund	580,000	-	Debt Service Fund
100	20000	91000	General Fund	-	25,000	Lifeline program
100	31000	91000	General Fund	-	70,000	Police Officer Salaries
				<u>3,365,005</u>	<u>95,000</u>	
210	55005	91050	Gas Tax Fund	-	773,000	Capital Projects
211	55027	91050	Measure M Fund	-	1,467,000	Capital Projects
216	55030	91050	Traffic Impact Fee Fund	-	156,864	Capital Projects
230	11200	81000	Rose Center/800 MHz Debt Service	60,000	-	800 MHz Debt Service Payment
230	11200	91000	Rose Center/800 MHz Debt Service	-	580,000	To General Fund
				<u>60,000</u>	<u>580,000</u>	
240	16010	91050	CDBG Fund	-	362,381	Capital Projects
261	38500	81000	SLESF Fund	70,000	-	Police Officer Salaries
280	14800	91000	AQMD Fund	-	28,000	Senior Transportation Program
280	14800	91050	AQMD Fund	-	230,000	Capital Projects
					<u>258,000</u>	
290	70501	81000	Senior Transportation Fund	28,000	-	Senior Transportation Program
400	14502	81050	Capital Improvement Projects Fund	250,000	-	Capital Projects
400	14802	91050	Capital Improvement Projects Fund	230,000	-	Capital Projects
400	16510	81050	Capital Improvement Projects Fund	362,381	-	CDBG Capital Projects
400	55031	81050	Capital Improvement Projects Fund	156,864	-	Traffic Impact Capital Projects
400	55026	81050	Capital Improvement Projects Fund	1,467,000	-	Measure M Capital Projects
400	55036	81050	Capital Improvement Projects Fund	773,000	-	Gas Tax Capital Projects
400	58002	81050	Capital Improvement Projects Fund	310,000	-	Equipment Replace Capital Projects
400	75502	81050	Capital Improvement Projects Fund	165,000	-	Building Maint Capital Projects
				<u>3,714,245</u>	-	
800	80001	91000	Reserve Fund	-	2,200,005	General Fund
600	23000	81000	Water Utility Fund	25,000	-	Lifeline
600	23000	91000	Water Utility Fund	-	60,000	800 MHz Debt Service Payment
600	55500	91050	Water Utility Fund	-	833,300	Capital Projects
				<u>25,000</u>	<u>893,300</u>	
602	55502	81050	Capital Improvement Projects Fund	833,300	-	Water Capital Projects
700	58000	91000	Equipment Replacement Fund	-	185,000	General Fund
700	58000	91050	Equipment Replacement Fund	-	310,000	Capital Projects
				-	<u>495,000</u>	
760	14450	91050	Information Systems Fund	-	250,000	Capital Projects
770	75500	81000	Government Buildings Fund	-	400,000	General Fund
770	75500	91050	Government Buildings Fund	-	165,000	Capital Projects
				-	<u>565,000</u>	
				<u>8,095,550</u>	<u>8,095,550</u>	



# FUND STATEMENTS



**GENERAL FUND - 100**

	2014-15 REVISED BUDGET	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	2016-17 REQUESTED BUDGET	% Change
<b>REVENUE</b>						
Property Taxes	2,975,000	2,937,851	2,976,000	3,032,496	2,990,500	-1%
Property Taxes - In Lieu of VLF	8,069,000	8,074,210	8,266,400	8,710,469	9,033,000	4%
<i>Property Taxes - Residual RDA elimination</i>	<i>941,000</i>	<i>1,386,675</i>	<i>1,584,000</i>	<i>1,973,541</i>	<i>1,964,200</i>	0%
Sales Taxes	15,987,000	15,725,649	16,329,000	17,098,000	16,985,000	-1%
Property Transfer	224,000	204,707	200,000	298,668	300,000	0%
Franchise	1,305,000	1,410,626	1,400,000	1,363,710	1,390,000	2%
Business License	1,300,000	1,216,170	1,264,000	1,329,404	1,254,000	-6%
Transient Occupancy	542,000	713,760	688,000	776,997	750,000	-3%
Utility Users Taxes	4,996,000	4,917,994	5,100,000	4,470,450	4,800,000	7%
License & Permits	634,000	841,683	770,600	867,269	870,000	0%
Fines, Forfeits and Penalties	893,000	1,049,660	1,000,000	882,906	965,000	9%
Use of Money & Property	1,409,000	1,265,532	1,118,000	1,077,485	1,212,000	12%
Intergovernmental	96,000	294,196	87,000	192,638	187,000	-3%
Charges for Services	3,581,000	3,194,659	3,133,000	3,391,289	3,314,079	-2%
<i>Capital Improvement Project charges</i>	<i>1,075,000</i>	<i>1,010,477</i>	<i>1,014,000</i>	<i>1,014,000</i>	<i>624,000</i>	<i>-38%</i>
<i>WRA/ROPS Administration 3%</i>	<i>605,450</i>	<i>743,864</i>	<i>652,000</i>	<i>608,257</i>	<i>376,000</i>	<i>-38%</i>
Overhead Charges	1,161,000	1,287,327	1,171,740	1,297,747	1,097,623	-15%
Other Revenue	271,000	384,433	318,915	294,563	313,200	6%
<b>TOTAL REVENUE</b>	<b>46,064,450</b>	<b>46,659,472</b>	<b>47,072,655</b>	<b>48,679,889</b>	<b>48,425,602</b>	<b>-1%</b>
<b>EXPENDITURES</b>						
General Government	3,022,700	2,772,608	3,052,813	2,917,785	3,147,150	8%
Police	26,438,050	26,488,995	27,996,989	27,886,426	29,019,053	4%
Fire	11,337,000	11,300,230	12,286,258	12,179,565	12,659,511	4%
Community Services	2,158,450	2,085,968	2,451,000	2,299,890	2,371,448	3%
Public Works	4,263,500	4,059,709	4,440,164	4,473,909	4,480,817	0%
Community Development	1,916,941	1,903,931	2,100,000	2,067,541	2,087,106	1%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>49,136,641</b>	<b>48,611,441</b>	<b>52,327,224</b>	<b>51,825,116</b>	<b>53,765,085</b>	<b>4%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
Equipment Replacement	-	-	-	-	185,000	
Reserve Fund	-	-	1,575,000	1,575,000	2,200,005	
Government Buildings	-	40,000	-	-	400,000	
Debt Service	-	-	-	-	580,000	
Capital Projects	6,877	6,877	-	-	-	
Transfers Out:						
Water Enterprise Fund	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	
Special Police Grant Services Fund	(43,000)	(43,000)	-	-	-	
Supp Law Enforcement Svcs Fund	(68,000)	(68,000)	(75,000)	(75,000)	(70,000)	
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(129,123)</b>	<b>(89,123)</b>	<b>1,475,000</b>	<b>1,475,000</b>	<b>3,270,005</b>	
<b>NET CHANGE IN FUND BALANCE</b>	<b>(3,201,314)</b>	<b>(2,041,092)</b>	<b>(3,779,569)</b>	<b>(1,670,227)</b>	<b>(2,069,478)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>24,157,938</b>	<b>24,157,938</b>	<b>22,116,846</b>	<b>22,116,846</b>	<b>20,446,619</b>	
<b>ENDING FUND BALANCE</b>	<b>20,956,624</b>	<b>22,116,846</b>	<b>18,337,277</b>	<b>20,446,619</b>	<b>18,377,141</b>	

**PARK DEDICATION FUND - 200**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	16,202	10,000	21,382	11,382	10,000
Charges for Services	730,327	50,000	534,808	484,808	100,000
Other Revenue	-	-	540	540	-
<b>TOTAL REVENUES</b>	<b>746,529</b>	<b>60,000</b>	<b>556,730</b>	<b>496,730</b>	<b>110,000</b>
<b>EXPENDITURES</b>					
Community Services	37,326	3,000	27,837	(24,837)	5,500
<b>TOTAL EXPENDITURES</b>	<b>37,326</b>	<b>3,000</b>	<b>27,837</b>	<b>(24,837)</b>	<b>5,500</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(810,000)	(50,000)	(50,000)	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(810,000)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(100,798)</b>	<b>7,000</b>	<b>478,893</b>	<b>471,893</b>	<b>104,500</b>
<b>BEGINNING FUND BALANCE</b>	<b>841,524</b>	<b>740,726</b>	<b>740,726</b>	<b>-</b>	<b>1,219,619</b>
<b>ENDING FUND BALANCE</b>	<b>740,726</b>	<b>747,726</b>	<b>1,219,619</b>	<b>471,893</b>	<b>1,324,119</b>
<b>FUND BALANCES</b>					
Restricted for :					
Parks	740,726	747,726	1,219,619	471,893	-
Assigned:	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>740,726</b>	<b>747,726</b>	<b>1,219,619</b>	<b>471,893</b>	<b>1,324,119</b>

**GAS TAX FUND - 210**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REVISED BUDGET
<b>REVENUES</b>					
Use of Money & Property	3,775	2,000	3,584	1,584	4,000
Intergovernmental	1,702,297	1,994,000	2,038,297	44,297	2,214,442
Other Revenue	9,562	-	1,110	1,110	-
<b>TOTAL REVENUES</b>	<b>1,715,635</b>	<b>1,996,000</b>	<b>2,042,991</b>	<b>46,991</b>	<b>2,218,442</b>
<b>EXPENDITURES</b>					
Public Works	1,130,712	1,337,132	1,349,755	(12,623)	1,335,447
<b>TOTAL EXPENDITURES</b>	<b>1,130,712</b>	<b>1,337,132</b>	<b>1,349,755</b>	<b>(12,623)</b>	<b>1,335,447</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	31	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(150,000)	(766,294)	(766,294)	-	(773,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(149,969)</b>	<b>(766,294)</b>	<b>(766,294)</b>	<b>-</b>	<b>(773,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>434,954</b>	<b>(107,426)</b>	<b>(73,058)</b>	<b>(34,368)</b>	<b>109,995</b>
<b>BEGINNING FUND BALANCE</b>	<b>51,074</b>	<b>486,028</b>	<b>486,028</b>	<b>-</b>	<b>412,970</b>
<b>ENDING FUND BALANCE</b>	<b>486,028</b>	<b>378,602</b>	<b>412,970</b>	<b>34,368</b>	<b>522,965</b>
<b>FUND BALANCES</b>					
Unassigned	486,028	378,602	412,970	34,368	522,965
<b>TOTAL FUND BALANCES</b>	<b>486,028</b>	<b>378,602</b>	<b>412,970</b>	<b>34,368</b>	<b>522,965</b>

MEASURE M FUND - 211

FY 2016-2017

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	14,018	7,000	11,738	4,738	7,000
Intergovernmental	2,346,738	2,491,000	2,540,360	49,360	2,313,923
<b>TOTAL REVENUES</b>	<b>2,360,756</b>	<b>2,498,000</b>	<b>2,552,098</b>	<b>54,098</b>	<b>2,320,923</b>
<b>EXPENDITURES</b>					
Public Works	502,345	576,348	540,029	36,319	561,161
Capital Outlay	4,200	-	-	-	-
Debt Service:					
Principal Retirement	169,311	176,000	175,761	239	183,823
Interest and Fiscal Charges	52,390	46,000	45,617	383	38,587
<b>TOTAL EXPENDITURES</b>	<b>728,246</b>	<b>798,348</b>	<b>761,407</b>	<b>36,941</b>	<b>783,571</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	4,200	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(1,356,000)	(1,724,856)	(1,724,856)	-	(1,467,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(1,351,800)</b>	<b>(1,724,856)</b>	<b>(1,724,856)</b>	<b>-</b>	<b>(1,467,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>280,710</b>	<b>(25,204)</b>	<b>65,836</b>	<b>91,040</b>	<b>70,352</b>
<b>BEGINNING FUND BALANCE</b>	<b>(616,025)</b>	<b>(335,315)</b>	<b>(335,315)</b>	<b>-</b>	<b>(269,479)</b>
<b>ENDING FUND BALANCE</b>	<b>(335,315)</b>	<b>(360,519)</b>	<b>(269,479)</b>	<b>91,040</b>	<b>(199,127)</b>
* Outstanding reimbursement = \$347,432					
<b>FUND BALANCES</b>					
Restricted for:					
Debt Service	221,378	221,378	221,378	-	221,378
Unassigned	(556,693)	(581,897)	(490,857)	91,040	(420,505)
<b>TOTAL FUND BALANCES</b>	<b>(335,315)</b>	<b>(360,519)</b>	<b>(269,479)</b>	<b>91,040</b>	<b>(199,127)</b>

## STREET IMPROVEMENTS GRANT FUND - 214

FY 2016-2017

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	11,930	7,000	12,278	5,278	2,000
Intergovernmental	1,020,569	719,700	732,683	12,983	-
<b>TOTAL REVENUES</b>	<b>1,032,499</b>	<b>726,700</b>	<b>744,961</b>	<b>18,261</b>	<b>2,000</b>
<b>EXPENDITURES</b>					
Public Works	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	177	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(1,771,000)	(719,700)	(719,700)	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(1,770,823)</b>	<b>(719,700)</b>	<b>(719,700)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(738,324)</b>	<b>7,000</b>	<b>25,261</b>	<b>18,261</b>	<b>2,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>313,159</b>	<b>(425,165)</b>	<b>(425,165)</b>	<b>-</b>	<b>(399,904)</b>
<b>ENDING FUND BALANCE</b>	<b>(425,165)</b>	<b>(418,165)</b>	<b>(399,904)</b>	<b>18,261</b>	<b>(397,904)</b>
<b>FUND BALANCES</b>					
Unassigned	(425,165)	(418,165)	(399,904)	18,261	(397,904)
<b>TOTAL FUND BALANCES</b>	<b>(425,165)</b>	<b>(418,165)</b>	<b>(399,904)</b>	<b>18,261</b>	<b>(397,904)</b>

**TRAFFIC IMPACT FEE FUND - 216**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	4,288	4,000	1,913	(2,087)	4,000
Charges for Services	73,633	50,000	100,304	50,304	50,000
<b>TOTAL REVENUES</b>	<b>77,921</b>	<b>54,000</b>	<b>102,217</b>	<b>48,217</b>	<b>54,000</b>
<b>EXPENDITURES</b>					
Public Works	53,896	52,700	55,111	(2,411)	52,700
<b>TOTAL EXPENDITURES</b>	<b>53,896</b>	<b>52,700</b>	<b>55,111</b>	<b>(2,411)</b>	<b>52,700</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	(80,000)	(80,000)	-	(156,864)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>(80,000)</b>	<b>(80,000)</b>	<b>-</b>	<b>(156,864)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>24,025</b>	<b>(78,700)</b>	<b>(32,894)</b>	<b>45,806</b>	<b>(155,564)</b>
<b>BEGINNING FUND BALANCE</b>	<b>209,894</b>	<b>233,919</b>	<b>233,919</b>	<b>-</b>	<b>201,025</b>
<b>ENDING FUND BALANCE</b>	<b>233,919</b>	<b>155,219</b>	<b>201,025</b>	<b>45,806</b>	<b>45,461</b>
<b>FUND BALANCES</b>					
Unassigned	233,919	155,219	201,025	45,806	45,461
<b>TOTAL FUND BALANCES</b>	<b>233,919</b>	<b>155,219</b>	<b>201,025</b>	<b>45,806</b>	<b>45,461</b>

**MUNICIPAL LIGHTING DISTRICT FUND - 220**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUE</b>					
Property Taxes	1,303,036	1,095,000	1,479,233	384,233	1,472,000
Use of Money & Property	52,432	25,000	41,113	16,113	50,000
<b>TOTAL REVENUE</b>	<b>1,355,468</b>	<b>1,120,000</b>	<b>1,520,346</b>	<b>400,346</b>	<b>1,522,000</b>
<b>EXPENDITURES</b>					
Public Works	928,484	948,000	942,157	5,843	968,100
Capital Outlay	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>928,484</b>	<b>948,000</b>	<b>942,157</b>	<b>5,843</b>	<b>968,100</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Operating Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(1,900,000)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(1,900,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,473,016)</b>	<b>172,000</b>	<b>578,189</b>	<b>406,189</b>	<b>553,900</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,083,373</b>	<b>1,610,357</b>	<b>1,610,357</b>	<b>-</b>	<b>2,188,546</b>
<b>ENDING FUND BALANCE</b>	<b>1,610,357</b>	<b>1,782,357</b>	<b>2,188,546</b>	<b>406,189</b>	<b>2,742,446</b>
<b>FUND BALANCES</b>					
Assigned:					
Municipal Lighting	1,610,357	1,782,357	2,188,546	406,189	2,742,446
<b>TOTAL FUND BALANCES</b>	<b>1,610,357</b>	<b>1,782,357</b>	<b>2,188,546</b>	<b>406,189</b>	<b>2,742,446</b>

## ROSE CENTER/800MHz DEBT SERVICE ADMIN FUND - 230

FY 2016-2017

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUE</b>					
Use of Money & Property	15,279	8,000	15,737	7,737	8,000
<b>TOTAL REVENUE</b>	<b>15,279</b>	<b>8,000</b>	<b>15,737</b>	<b>7,737</b>	<b>8,000</b>
<b>EXPENDITURES</b>					
General Government	511	3,500	2,983	517	3,500
Debt Service					
Principal Retirement	120,474	208,439	208,439	-	218,000
Interest and Fiscal Charges	37,278	54,100	54,100	-	45,761
Capital Outlay	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>158,262</b>	<b>266,039</b>	<b>265,522</b>	<b>517</b>	<b>267,261</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Water Utility Fund	-	60,000	60,000	-	60,000
Special Police Services Fund	110,901	-	-	-	-
Capital Projects Fund	7,883	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	(580,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>118,783</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>(520,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(24,200)</b>	<b>(198,039)</b>	<b>(189,785)</b>	<b>8,254</b>	<b>(779,261)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,694,883</b>	<b>1,670,683</b>	<b>1,670,683</b>	<b>-</b>	<b>1,480,898</b>
<b>ENDING FUND BALANCE</b>	<b>1,670,683</b>	<b>1,472,644</b>	<b>1,480,898</b>	<b>8,254</b>	<b>701,637</b>
<b>FUND BALANCES</b>					
Restricted for:					
Debt Service	262,537	262,537	262,537	-	262,537
Assigned:					
Community Promotions	1,408,146	1,210,107	1,218,361	8,254	439,100
<b>TOTAL FUND BALANCES</b>	<b>1,670,683</b>	<b>1,472,644</b>	<b>1,480,898</b>	<b>8,254</b>	<b>701,637</b>

## HOUSING/COMMUNITY DEV-CDBG FUND - 240

FY 2016-2017

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	2	-	(394)	(394)	15,000
Intergovernmental	1,388,880	1,009,394	1,009,394	-	1,077,540
Fines, Forfeits and Penalties	4,700	-	14,799	14,799	-
Other Revenue	27,876	-	9,000	9,000	-
<b>TOTAL REVENUES</b>	<b>1,421,457</b>	<b>1,009,394</b>	<b>1,032,799</b>	<b>23,405</b>	<b>1,092,540</b>
<b>EXPENDITURES</b>					
Community Development	532,733	723,128	712,970	10,158	711,554
Capital Outlay	54,887	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>587,619</b>	<b>723,128</b>	<b>712,970</b>	<b>10,158</b>	<b>711,554</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	18,488	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(535,000)	(250,000)	(250,000)	-	(362,381)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(516,512)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>	<b>(362,381)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>317,325</b>	<b>36,266</b>	<b>69,829</b>	<b>33,563</b>	<b>18,605</b>
<b>BEGINNING FUND BALANCE</b>	<b>391,494</b>	<b>708,820</b>	<b>708,820</b>	<b>-</b>	<b>778,649</b>
<b>ENDING FUND BALANCE</b>	<b>708,820</b>	<b>745,086</b>	<b>778,649</b>	<b>33,563</b>	<b>797,254</b>
<b>FUND BALANCES</b>					
Reserved for:					
Notes Receivable	850,000	850,000	850,000	-	850,000
Unassigned	(141,180)	(104,914)	(71,351)	33,563	(52,746)
<b>TOTAL FUND BALANCES</b>	<b>708,820</b>	<b>745,086</b>	<b>778,649</b>	<b>33,563</b>	<b>797,254</b>

HCD HOME HOUSING FUND - 242

FY 2016-2017

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	(1,097)	-	(2,304)	(2,304)	-
Intergovernmental	973,490	973,684	973,684	-	719,401
Other Revenue	105,878	75,000	14,789	(60,211)	10,000
<b>TOTAL REVENUES</b>	<b>1,078,271</b>	<b>1,048,684</b>	<b>986,169</b>	<b>(62,515)</b>	<b>729,401</b>
<b>EXPENDITURES</b>					
Community Development	1,034,280	738,585	886,384	(147,799)	729,401
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,034,280</b>	<b>738,585</b>	<b>886,384</b>	<b>(147,799)</b>	<b>729,401</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Housing/Community Development (CDBG)	-	-	-	-	-
Transfers Out:					
Community Development	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>43,991</b>	<b>310,099</b>	<b>99,785</b>	<b>(210,314)</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>(31,530)</b>	<b>12,461</b>	<b>12,461</b>	<b>-</b>	<b>112,246</b>
<b>ENDING FUND BALANCE</b>	<b>12,461</b>	<b>322,560</b>	<b>112,246</b>	<b>(210,314)</b>	<b>112,246</b>
<b>FUND BALANCES</b>					
Unassigned	12,461	322,560	112,246	(210,314)	112,246
<b>TOTAL FUND BALANCES</b>	<b>12,461</b>	<b>322,560</b>	<b>112,246</b>	<b>(210,314)</b>	<b>112,246</b>

**HOUSING AUTHORITY FUND - 245**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	39,488	20,000	55,503	35,503	20,000
Other Revenue	4,931	50,000	-	(50,000)	25,000
<b>TOTAL REVENUES</b>	<b>44,420</b>	<b>70,000</b>	<b>55,503</b>	<b>(14,497)</b>	<b>45,000</b>
<b>EXPENDITURES</b>					
Community Development	964,221	1,708,000	1,396,851	311,149	986,082
Capital Outlay	75,010	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,039,231</b>	<b>1,708,000</b>	<b>1,396,851</b>	<b>311,149</b>	<b>986,082</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
SAWRA	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(994,811)</b>	<b>(1,638,000)</b>	<b>(1,341,348)</b>	<b>296,652</b>	<b>(941,082)</b>
<b>BEGINNING FUND BALANCE</b>	<b>27,439,080</b>	<b>26,444,269</b>	<b>26,444,269</b>	<b>-</b>	<b>25,102,921</b>
<b>ENDING FUND BALANCE</b>	<b>26,444,269</b>	<b>24,806,269</b>	<b>25,102,921</b>	<b>296,652</b>	<b>24,161,839</b>
<b>FUND BALANCES</b>					
Reserved for:					
Land held for Resale	796,611	796,611	796,611	-	796,611
Low and Moderate Income Housing	1,584,404	1,601,404	1,898,056	296,652	2,706,974
Notes Receivable	11,562,236	11,562,236	11,562,236	-	11,562,236
Advance from Successor Agency	12,501,019	10,846,019	10,846,019	-	9,096,019
<b>TOTAL FUND BALANCES</b>	<b>26,444,269</b>	<b>24,806,269</b>	<b>25,102,921</b>	<b>296,652</b>	<b>24,161,839</b>

## POLICE SEIZURE FUND - 250

FY 2016-2017

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	14,147	8,000	12,995	4,995	8,000
Other Revenue	81,675	100,000	100,156	156	100,000
<b>TOTAL REVENUES</b>	<u>95,822</u>	<u>108,000</u>	<u>113,151</u>	<u>5,151</u>	<u>108,000</u>
<b>EXPENDITURES</b>					
Police	144,317	397,900	214,617	183,283	353,000
Capital Outlay	108,942	36,400	22,715	13,685	32,000
<b>TOTAL EXPENDITURES</b>	<u>253,259</u>	<u>434,300</u>	<u>237,332</u>	<u>196,968</u>	<u>385,000</u>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(157,437)	(326,300)	(124,181)	202,119	(277,000)
<b>BEGINNING FUND BALANCE</b>	<u>1,487,252</u>	<u>1,329,815</u>	<u>1,329,815</u>	-	<u>1,205,634</u>
<b>ENDING FUND BALANCE</b>	<u>1,329,815</u>	<u>1,003,515</u>	<u>1,205,634</u>	<u>202,119</u>	<u>928,634</u>
<b>FUND BALANCES</b>					
Unassigned	<u>1,329,815</u>	<u>1,003,515</u>	<u>1,205,634</u>	<u>202,119</u>	<u>928,634</u>
<b>TOTAL FUND BALANCES</b>	<u>1,329,815</u>	<u>1,003,515</u>	<u>1,205,634</u>	<u>202,119</u>	<u>928,634</u>

**SPECIAL POLICE SERVICES FUND - 251**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Intergovernmental	5,275	14,392	14,392	-	-
<b>TOTAL REVENUES</b>	<u>5,275</u>	<u>14,392</u>	<u>14,392</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>					
Police	5,275	14,392	14,392	-	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>5,275</u>	<u>14,392</u>	<u>14,392</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>BEGINNING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>	<u>0</u>
<b>ENDING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>	<u>0</u>
<b>FUND BALANCE</b>					
Unassigned	0	0	0	-	0
<b>TOTAL FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>	<u>0</u>

**SPECIAL POLICE SERVICES FUND - 252**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	1,877	19,120	19,120	-	-
Intergovernmental	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,877</b>	<b>19,120</b>	<b>19,120</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Police	340	19,120	19,120	-	-
Debt Service:					
Principal Retirement	80,316	-	-	-	-
Interest and Fiscal Charges	24,852	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>105,508</b>	<b>19,120</b>	<b>19,120</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	43,000	-	-	-	-
Water Utility Fund	60,000	-	-	-	-
Transfers Out:					
Debt Service Fund	(110,901)	-	-	-	-
Interfund Reimbursements	111,532	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>103,632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>
<b>ENDING FUND BALANCE</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>
<b>FUND BALANCES</b>					
Reserved for:					
Debt Service	-	105,015	105,168	153	-
Unassigned	(0)	(105,015)	(105,168)	(153)	(0)
<b>TOTAL FUND BALANCES</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>

**SPECIAL POLICE SERVICES FUND - 253**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	-	-	-	-	-
Intergovernmental	110,299	154,322	154,322	-	-
<b>TOTAL REVENUES</b>	110,299	154,322	154,322	-	-
<b>EXPENDITURES</b>					
Police	103,854	160,767	154,322	6,445	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	103,854	160,767	154,322	6,445	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
Interfund Reimbursements	(6,445)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	(6,445)	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	(0)	(6,445)	-	6,445	-
<b>BEGINNING FUND BALANCE</b>	-	(0)	(0)	-	(0)
<b>ENDING FUND BALANCE</b>	(0)	(6,445)	(0)	6,445	(0)
<b>FUND BALANCES</b>					
Unassigned	(0)	(6,445)	(0)	6,445	(0)
<b>TOTAL FUND BALANCE</b>	(0)	(6,445)	(0)	6,445	(0)

**SPECIAL POLICE SERVICES FUND - 254**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
Police	4,671	1,591	1,591	-	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	4,671	1,591	1,591	-	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	(4,671)	(1,591)	(1,591)	-	-
<b>BEGINNING FUND BALANCE</b>	6,262	1,591	1,591	-	(0)
<b>ENDING FUND BALANCE</b>	1,591	(0)	(0)	-	(0)
<b>FUND BALANCES</b>					
Unassigned	1,591	(0)	(0)	-	(0)
<b>TOTAL FUND BALANCE</b>	1,591	(0)	(0)	-	(0)

**SPECIAL POLICE SERVICES FUND - 255**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	977	-	740	740	-
<b>TOTAL REVENUES</b>	<u>977</u>	<u>-</u>	<u>740</u>	<u>740</u>	<u>-</u>
<b>EXPENDITURES</b>					
Police	10,116	90,310	11,860	78,450	25,688
Capital Outlay	-	4,000	1,367	2,633	-
<b>TOTAL EXPENDITURES</b>	<u>10,116</u>	<u>94,310</u>	<u>13,227</u>	<u>81,083</u>	<u>25,688</u>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(9,139)	(94,310)	(12,487)	81,823	(25,688)
<b>BEGINNING FUND BALANCE</b>	103,448	94,309	94,309	-	81,822
<b>ENDING FUND BALANCE</b>	<u>94,309</u>	<u>(1)</u>	<u>81,822</u>	<u>81,823</u>	<u>56,134</u>
<b>FUND BALANCES</b>					
Unassigned	94,309	(1)	81,822	81,823	56,134
<b>TOTAL FUND BALANCES</b>	<u>94,309</u>	<u>(1)</u>	<u>81,822</u>	<u>81,823</u>	<u>56,134</u>

**SPECIAL POLICE SERVICES FUND - 256**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Intergovernmental	93,658	-	50,967	50,967	
<b>TOTAL REVENUES</b>	<u>93,658</u>	<u>-</u>	<u>50,967</u>	<u>50,967</u>	<u>-</u>
<b>EXPENDITURES</b>					
Police	-	136,882	13,146	123,736	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>136,882</u>	<u>13,146</u>	<u>123,736</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Special Police	43,224	93,738	-	(93,738)	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>43,224</u>	<u>93,738</u>	<u>-</u>	<u>(93,738)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>136,882</u>	<u>(43,144)</u>	<u>37,821</u>	<u>80,965</u>	<u>-</u>
<b>BEGINNING FUND BALANCE</b>	<u>(0)</u>	<u>136,882</u>	<u>136,882</u>	<u>-</u>	<u>174,703</u>
<b>ENDING FUND BALANCE</b>	<u>136,882</u>	<u>93,738</u>	<u>174,703</u>	<u>80,965</u>	<u>174,703</u>
<b>FUND BALANCES</b>					
Unassigned	136,882	93,738	174,703	80,965	174,703
<b>TOTAL FUND BALANCE</b>	<u>136,882</u>	<u>93,738</u>	<u>174,703</u>	<u>80,965</u>	<u>174,703</u>

**SPECIAL POLICE SERVICES FUND - 258**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	321	1,000	231	(769)	1,000
Charges for Services	1,990	2,000	3,460	1,460	2,000
<b>TOTAL REVENUES</b>	<b>2,311</b>	<b>3,000</b>	<b>3,691</b>	<b>691</b>	<b>3,000</b>
<b>EXPENDITURES</b>					
Police	2,600	6,000	7,240	(1,240)	6,000
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,600</b>	<b>6,000</b>	<b>7,240</b>	<b>(1,240)</b>	<b>6,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
Interfund Reimbursements	(105,087)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(105,087)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(105,376)</b>	<b>(3,000)</b>	<b>(3,549)</b>	<b>(549)</b>	<b>(3,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>137,458</b>	<b>32,082</b>	<b>32,082</b>	<b>-</b>	<b>28,533</b>
<b>ENDING FUND BALANCE</b>	<b>32,082</b>	<b>29,082</b>	<b>28,533</b>	<b>(549)</b>	<b>25,533</b>
<b>FUND BALANCES</b>					
Reserved for:					
Debt Service	-	105,168	-	(105,168)	
Unassigned	32,082	(76,086)	28,533	104,619	25,533
<b>TOTAL FUND BALANCES</b>	<b>32,082</b>	<b>29,082</b>	<b>28,533</b>	<b>(549)</b>	<b>25,533</b>

**SPECIAL POLICE SERVICES FUND - 259**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Intergovernmental	2,026	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,026</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Police	3,601	25,618	25,618	-	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,601</b>	<b>25,618</b>	<b>25,618</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,575)</b>	<b>(25,618)</b>	<b>(25,618)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>27,193</b>	<b>25,618</b>	<b>25,618</b>	<b>-</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>25,618</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>FUND BALANCES</b>					
Unassigned	25,618	0	0	-	0
<b>TOTAL FUND BALANCES</b>	<b>25,618</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>

**LOCAL SEIZED PROPERTY FUND - 260**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	3,732	2,000	3,155	1,155	2,000
Intergovernmental	20,491	10,000	115,266	105,266	10,000
<b>TOTAL REVENUES</b>	<b>24,223</b>	<b>12,000</b>	<b>118,421</b>	<b>106,421</b>	<b>12,000</b>
<b>EXPENDITURES</b>					
Police	299	1,000	202	798	1,000
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>299</b>	<b>1,000</b>	<b>202</b>	<b>798</b>	<b>1,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>23,925</b>	<b>11,000</b>	<b>118,219</b>	<b>107,219</b>	<b>11,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>237,200</b>	<b>261,125</b>	<b>261,125</b>	<b>-</b>	<b>379,344</b>
<b>ENDING FUND BALANCE</b>	<b>261,125</b>	<b>272,125</b>	<b>379,344</b>	<b>107,219</b>	<b>390,344</b>
<b>FUND BALANCES</b>					
Unassigned	261,125	272,125	379,344	107,219	390,344
<b>TOTAL FUND BALANCES</b>	<b>261,125</b>	<b>272,125</b>	<b>379,344</b>	<b>107,219</b>	<b>390,344</b>

**SUPPLEMENTAL LAW ENFORCEMENT FUND - 261**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	126	-	429	429	-
Intergovernmental	163,755	144,000	143,971	(29)	144,000
<b>TOTAL REVENUES</b>	<b>163,880</b>	<b>144,000</b>	<b>144,400</b>	<b>400</b>	<b>144,000</b>
<b>EXPENDITURES</b>					
Police	213,745	219,000	209,375	9,625	217,589
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>213,745</b>	<b>219,000</b>	<b>209,375</b>	<b>9,625</b>	<b>217,589</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	68,000	75,000	75,000	-	70,000
Transfers Out:					
Special Police Services Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>68,000</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>70,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>18,136</b>	<b>-</b>	<b>10,025</b>	<b>10,025</b>	<b>(3,589)</b>
<b>BEGINNING FUND BALANCE</b>	<b>(23,790)</b>	<b>(5,654)</b>	<b>(5,654)</b>	<b>-</b>	<b>4,370</b>
<b>ENDING FUND BALANCE</b>	<b>(5,654)</b>	<b>(5,654)</b>	<b>4,370</b>	<b>10,025</b>	<b>781</b>
<b>FUND BALANCES</b>					
Unassigned	(5,654)	(5,654)	4,370	10,025	-
<b>TOTAL FUND BALANCES</b>	<b>(5,654)</b>	<b>(5,654)</b>	<b>4,370</b>	<b>10,025</b>	<b>781</b>

**SPECIAL POLICE SERVICES FUND - 264**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Intergovernmental	37,333	-	-	-	-
<b>TOTAL REVENUES</b>	<b>37,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Police	26,393	28,856	7,632	21,224	
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>26,393</b>	<b>28,856</b>	<b>7,632</b>	<b>21,224</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police Services	(43,224)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(43,224)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(32,284)</b>	<b>(28,856)</b>	<b>(7,632)</b>	<b>21,224</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>32,284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,632)</b>
<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>(28,856)</b>	<b>(7,632)</b>	<b>21,224</b>	<b>(7,632)</b>
<b>FUND BALANCES</b>					
Unassigned	-	(28,856)	(7,632)	21,224	(7,632)
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>(28,856)</b>	<b>(7,632)</b>	<b>21,224</b>	<b>(7,632)</b>

**DRAINAGE DISTRICT FUND - 270**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	1,400	2,000	1,453	(547)	2,000
Charges for Services	10,848	3,000	1,699	(1,301)	3,000
<b>TOTAL REVENUES</b>	<b>12,248</b>	<b>5,000</b>	<b>3,153</b>	<b>(1,847)</b>	<b>5,000</b>
<b>EXPENDITURES</b>					
Public Works	612	250	158	92	250
<b>TOTAL EXPENDITURES</b>	<b>612</b>	<b>250</b>	<b>158</b>	<b>92</b>	<b>250</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>11,635</b>	<b>4,750</b>	<b>2,995</b>	<b>(1,755)</b>	<b>4,750</b>
<b>BEGINNING FUND BALANCE</b>	<b>133,243</b>	<b>144,878</b>	<b>144,878</b>	<b>-</b>	<b>147,873</b>
<b>ENDING FUND BALANCE</b>	<b>144,878</b>	<b>149,628</b>	<b>147,873</b>	<b>(1,755)</b>	<b>152,623</b>
<b>FUND BALANCES</b>					
Unassigned	144,878	149,628	147,873	(1,755)	152,623
<b>TOTAL FUND BALANCE</b>	<b>144,878</b>	<b>149,628</b>	<b>147,873</b>	<b>(1,755)</b>	<b>152,623</b>

**COMMUNITY SERVICES GRANT FUND - 275**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Intergovernmental	255,869	340,000	340,000	-	341,000
Other Revenue	5,000	2,000	-	(2,000)	2,000
<b>TOTAL REVENUES</b>	<b>260,869</b>	<b>342,000</b>	<b>340,000</b>	<b>(2,000)</b>	<b>343,000</b>
<b>EXPENDITURES</b>					
Community Services	264,062	342,000	324,761	17,239	337,579
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>264,062</b>	<b>342,000</b>	<b>324,761</b>	<b>17,239</b>	<b>337,579</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(3,194)</b>	<b>-</b>	<b>15,239</b>	<b>15,239</b>	<b>5,421</b>
<b>BEGINNING FUND BALANCE</b>	<b>14,031</b>	<b>10,838</b>	<b>10,838</b>	<b>-</b>	<b>26,077</b>
<b>ENDING FUND BALANCE</b>	<b>10,838</b>	<b>10,838</b>	<b>26,077</b>	<b>15,239</b>	<b>31,498</b>
<b>FUND BALANCES</b>					
Unassigned	10,838	10,838	26,077	15,239	31,498
<b>TOTAL FUND BALANCES</b>	<b>10,838</b>	<b>10,838</b>	<b>26,077</b>	<b>15,239</b>	<b>31,498</b>

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	3,485	2,000	3,816	1,816	3,000
Intergovernmental	113,714	110,000	117,436	7,436	230,000
<b>TOTAL REVENUES</b>	<u>117,199</u>	<u>112,000</u>	<u>121,252</u>	<u>9,252</u>	<u>233,000</u>
<b>EXPENDITURES</b>					
General Government	64,945	83,600	84,063	(463)	94,981
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>64,945</u>	<u>83,600</u>	<u>84,063</u>	<u>(463)</u>	<u>94,981</u>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Senior Transportation Fund	(28,000)	(28,000)	(28,000)	-	(28,000)
Capital Improvement Projects Fund	-	-	-	-	(230,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>(28,000)</u>	<u>(28,000)</u>	<u>(28,000)</u>	<u>-</u>	<u>(258,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	24,255	400	9,189	8,789	(119,981)
<b>BEGINNING FUND BALANCE</b>	390,416	414,671	414,671	-	423,860
<b>ENDING FUND BALANCE</b>	<u>414,671</u>	<u>415,071</u>	<u>423,860</u>	<u>8,789</u>	<u>303,879</u>
<b>FUND BALANCES</b>					
Unassigned	414,671	415,071	423,860	8,789	303,879
<b>TOTAL FUND BALANCE</b>	<u>414,671</u>	<u>415,071</u>	<u>423,860</u>	<u>8,789</u>	<u>303,879</u>

**COMMUNITY SERVICES GRANT FUND - 290**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	2,261	1,000	1,555	555	1,000
Intergovernmental	176,381	200,689	181,486	(19,203)	205,572
Other Revenue	19,789	-	9,008	9,008	-
<b>TOTAL REVENUES</b>	<b>198,431</b>	<b>201,689</b>	<b>192,049</b>	<b>(9,640)</b>	<b>206,572</b>
<b>EXPENDITURES</b>					
Community Services	163,055	253,000	188,956	64,044	250,447
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>163,055</b>	<b>253,000</b>	<b>188,956</b>	<b>64,044</b>	<b>250,447</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
AQMD Fund	28,000	28,000	28,000	-	28,000
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>-</b>	<b>28,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>63,376</b>	<b>(23,311)</b>	<b>31,093</b>	<b>54,404</b>	<b>(15,875)</b>
<b>BEGINNING FUND BALANCE</b>	<b>196,768</b>	<b>260,144</b>	<b>260,144</b>	<b>-</b>	<b>291,237</b>
<b>ENDING FUND BALANCE</b>	<b>260,144</b>	<b>236,833</b>	<b>291,237</b>	<b>54,404</b>	<b>275,362</b>
<b>FUND BALANCES</b>					
Unassigned	260,144	236,833	291,237	54,404	275,362
<b>TOTAL FUND BALANCE</b>	<b>260,144</b>	<b>236,833</b>	<b>291,237</b>	<b>54,404</b>	<b>275,362</b>

## PROJECT SHUE FUND - 295

FY 2016-2017

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	283	1,000	133	(867)	1,000
Intergovernmental	-	13,372	13,372	-	13,751
Other Revenue	4,650	6,000	4,580	(1,420)	6,000
<b>TOTAL REVENUES</b>	<b>4,933</b>	<b>20,372</b>	<b>18,085</b>	<b>(2,287)</b>	<b>20,751</b>
<b>EXPENDITURES</b>					
Community Services	22,884	40,847	33,794	7,053	39,408
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>22,884</b>	<b>40,847</b>	<b>33,794</b>	<b>7,053</b>	<b>39,408</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Internal Service (fixed assets)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(17,951)</b>	<b>(20,475)</b>	<b>(15,709)</b>	<b>4,766</b>	<b>(18,657)</b>
<b>BEGINNING FUND BALANCE</b>	<b>38,725</b>	<b>20,774</b>	<b>20,774</b>	<b>-</b>	<b>5,065</b>
<b>ENDING FUND BALANCE</b>	<b>20,774</b>	<b>299</b>	<b>5,065</b>	<b>4,766</b>	<b>(13,592)</b>
<b>FUND BALANCES</b>					
Unassigned	20,774	299	5,065	4,766	(13,592)
<b>TOTAL FUND BALANCE</b>	<b>20,774</b>	<b>299</b>	<b>5,065</b>	<b>4,766</b>	<b>(13,592)</b>

**CAPITAL PROJECTS FUND - 400**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Other Revenue	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
General Government	-	-	-	-	-
Capital Outlay	4,230,213	19,298,791	19,298,791	-	3,714,245
<b>TOTAL EXPENDITURES</b>	4,230,213	19,298,791	19,298,791	-	3,714,245
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
CDBG Fund	535,000	250,000	250,000	-	362,381
AQMD Fund	-	-	-	-	230,000
Gas Tax Fund	150,000	766,294	766,294	-	773,000
Municipal Lighting Fund	1,900,000	-	-	-	-
Measure M Fund	1,358,960	1,724,856	1,724,856	-	1,467,000
Street Improvements Grant Fund	1,829,655	719,700	719,700	-	-
Traffic Impact Fee Fund	-	80,000	80,000	-	156,864
Park Dedication Fund	810,000	50,000	50,000	-	-
Water Utility Fund	-	-	-	-	-
Information Technologies Fund	177,000	-	-	-	250,000
Equipment Replacement Fund	525,000	665,000	665,000	-	310,000
Building Maintenance Fund	48,000	112,000	112,000	-	165,000
Reserve Fund	3,708,000	-	-	-	-
Transfers Out:					
General Fund	(6,877)	-	-	-	-
CDBG Fund	(18,488)	-	-	-	-
Gas Tax Fund	(31)	-	-	-	-
Measure M Fund	(58,655)	-	-	-	-
Street Improvements Grant Fund	(3,137)	-	-	-	-
Information Technologies Fund	(7,633)	-	-	-	-
Building Maintenance Fund	(16,617)	-	-	-	-
Equipment Replacement Fund	(833,392)	-	(2,510)	(2,510)	-
Water Utility Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	10,096,786	4,367,850	4,365,340	(2,510)	3,714,245
<b>NET CHANGE IN FUND BALANCE</b>	5,866,573	(14,930,941)	(14,933,451)	(2,510)	-
<b>BEGINNING FUND BALANCE</b>	10,288,460	14,933,463	14,933,463	-	12
PRIOR YEAR RECLASS (to fund 602)	(1,221,569)	-	-	-	-
<b>ENDING FUND BALANCE</b>	14,933,463	2,522	12	(2,510)	12
<b>FUND BALANCES</b>					
Assigned:					
CIP Items	14,933,463	2,522	12	(2,510)	12
<b>TOTAL FUND BALANCES</b>	14,933,463	2,522	12	(2,510)	12

## RESERVE FUND - 800

FY 2016-2017

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money and Property	9,554	-	38	38	-
<b>TOTAL REVENUES</b>	9,554	-	38	38	-
<b>EXPENDITURES</b>					
General Government	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Utility Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	(1,575,000)	(1,576,620)	(1,620)	(2,200,005)
Capital Improvement Project Fund	(3,708,000)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	(3,708,000)	(1,575,000)	(1,576,620)	(1,620)	(2,200,005)
<b>NET CHANGE IN FUND BALANCE</b>	(3,698,446)	(1,575,000)	(1,576,582)	(1,582)	(2,200,005)
<b>BEGINNING FUND BALANCE</b>	10,817,752	3,776,587	3,776,587	-	2,200,005
PRIOR YEAR RECLASS (to fund 601)	(3,342,719)	-	-	-	-
<b>ENDING FUND BALANCE</b>	3,776,587	2,201,587	2,200,005	(1,582)	(0)

**FUND BALANCES**

<b>Restricted for:</b>	-	-	-	-	-
<b>Assigned:</b>					
CIP Items					
General Fund	2,792,004	2,201,587	2,200,005	(1,582)	-
Equipment Replacement	650,517	-	-	-	-
Building Maintenance	334,066	-	-	-	-
<b>TOTAL FUND BALANCES</b>	3,776,587	2,201,587	2,200,005	(1,582)	(0)

**WATER UTILITY FUND - 600**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	73,835	50,000	66,668	16,668	50,000
Charges for Services	13,722,139	14,807,000	12,897,147	(1,909,853)	13,414,000
Other Revenue	206,625	200,000	14,701	(185,299)	65,000
<b>TOTAL REVENUES</b>	<b>14,002,598</b>	<b>15,057,000</b>	<b>12,978,516</b>	<b>(2,078,484)</b>	<b>13,529,000</b>
<b>EXPENSES</b>					
Salaries & Benefits	2,721,880	3,073,000	2,955,728	117,272	3,044,024
Maintenance and operations	2,580,378	2,947,451	1,371,161	1,576,290	3,049,517
Purchased water	3,536,426	3,790,000	3,756,540	33,460	3,212,844
Pump and basin assessment	2,460,927	2,747,000	2,747,000	-	3,461,978
Depreciation and amortization	1,225,210	-	-	-	-
Capital Outlay	-	3,000	4,808	(1,808)	3,000
Debt Service:					
Principal Payments	-	355,000	354,424	576	368,441
Interest Payments	201,293	164,000	164,383	(383)	150,728
<b>TOTAL EXPENSES</b>	<b>12,726,114</b>	<b>13,079,451</b>	<b>11,354,044</b>	<b>1,725,407</b>	<b>13,290,532</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>1,276,484</b>	<b>1,977,549</b>	<b>1,624,472</b>	<b>(353,077)</b>	<b>238,468</b>
Transfers In:					
General Fund (Life Line)	25,000	25,000	25,000	-	25,000
Capital Projects Fund	1,510,719	-	-	-	-
Transfers Out:					
Special Police Services Fund (800 MHz)	(60,000)	(60,000)	(60,000)	-	(60,000)
Capital Projects Fund	(2,388,000)	(3,041,330)	(3,041,330)	-	(833,300)
<b>TOTAL TRANSFERS</b>	<b>(912,281)</b>	<b>(3,076,330)</b>	<b>(3,076,330)</b>	<b>-</b>	<b>(868,300)</b>
<b>CHANGE IN NET POSITION</b>	<b>364,203</b>	<b>(1,098,781)</b>	<b>(1,451,858)</b>	<b>(353,077)</b>	<b>(629,832)</b>
<b>BEGINNING NET POSITION</b>	<b>29,499,976</b>	<b>29,864,179</b>	<b>29,864,179</b>	<b>-</b>	<b>28,412,321</b>
<b>ENDING NET POSITION</b>	<b>29,864,179</b>	<b>28,765,398</b>	<b>28,412,321</b>	<b>(353,077)</b>	<b>27,782,489</b>
<b>NET POSITION</b>					
INVESTED IN CAPITAL ASSETS	28,666,666	28,666,666	28,666,666	-	28,666,666
RESTRICTED					
Debt Service	112,548	112,548	112,548	-	112,548
UNRESTRICTED	1,084,965	(13,816)	(366,893)	(353,077)	(996,725)
<b>TOTAL NET POSITION</b>	<b>29,864,179</b>	<b>28,765,398</b>	<b>28,412,321</b>	<b>(353,077)</b>	<b>27,782,489</b>
<b>Working Capital</b>	<b>5,885,446</b>	<b>4,644,888</b>	<b>4,291,811</b>	<b>(353,077)</b>	<b>3,661,978</b>

**UTILITY CONSERVATION FUND - 601**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Water Sales - Tier 2 penalty	273,334	450,000	218,875	(231,125)	250,000
Use of Money and Property	34,518	15,000	37,644	22,644	35,000
<b>TOTAL REVENUES</b>	<b>307,852</b>	<b>465,000</b>	<b>256,519</b>	<b>(208,481)</b>	<b>285,000</b>
<b>EXPENSES</b>					
Maintenance and operations	-	-	-	-	-
Capital Outlay	96,852	250,434	250,434	-	145,000
<b>TOTAL EXPENSES</b>	<b>96,852</b>	<b>250,434</b>	<b>250,434</b>	<b>-</b>	<b>145,000</b>
<b>TRANSFERS</b>					
Transfers In:					
Utility Fund	247,287	-	-	-	-
Transfers Out:					
Capital Improvement Project Fund	(75,000)	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>172,287</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>383,287</b>	<b>214,566</b>	<b>6,085</b>	<b>(208,481)</b>	<b>140,000</b>
<b>BEGINNING NET POSITION</b>	<b>-</b>	<b>4,116,006</b>	<b>4,116,006</b>	<b>-</b>	<b>4,122,091</b>
PRIOR YEAR RECLASS (from fund 800)	3,342,719	-	-	-	-
<b>ENDING NET POSITION</b>	<b>3,726,006</b>	<b>4,330,572</b>	<b>4,122,091</b>	<b>(208,481)</b>	<b>4,262,091</b>
<b>NET POSITION</b>					
<b>RESTRICTED</b>					
Penalty Water Reserve	3,400,000	3,400,000	3,400,000	-	3,400,000
Subtotal Restricted	3,400,000	3,400,000	3,400,000	-	3,400,000
<b>UNRESTRICTED</b>					
Designated:					
Capital Projects	326,006	930,572	722,091	(208,481)	862,091
Subtotal Unrestricted	326,006	930,572	722,091	(208,481)	862,091
<b>TOTAL NET POSITION</b>	<b>3,726,006</b>	<b>4,330,572</b>	<b>4,122,091</b>	<b>(208,481)</b>	<b>4,262,091</b>

**UTILITY CAPITAL PROJECTS FUND - 602**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money and Property	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-
<b>EXPENSES</b>					
Capital Outlay	585,741	4,377,952	4,377,952	-	833,300
<b>TOTAL EXPENSES</b>	585,741	4,377,952	4,377,952	-	833,300
<b>TRANSFERS</b>					
Transfers In:					
Utility Fund	2,215,713	3,041,330	3,041,330	-	833,300
Water Conservation Fund	-	-	-	-	-
Transfers Out:					
Utility Fund	(1,514,919)	-	-	-	-
<b>TOTAL TRANSFERS</b>	700,794	3,041,330	3,041,330	-	833,300
<b>CHANGE IN NET POSITION</b>	115,053	(1,336,622)	(1,336,622)	-	-
<b>BEGINNING NET POSITION</b>	-	1,336,622	1,336,622	-	0
PRIOR YEAR RECLASS (from fund 400)	1,221,569	-	-	-	-
<b>ENDING NET POSITION</b>	1,336,622	0	0	-	0
<b>NET POSITION</b>					
<b>UNRESTRICTED</b>					
Designated:					
Capital Projects	1,336,622	0	0	-	-
Subtotal Unrestricted	1,336,622	0	0	-	-
<b>TOTAL NET POSITION</b>	1,336,622	0	0	-	-

## EQUIPMENT REPLACEMENT FUND - 700

FY 2016-2017

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	22,883	15,000	21,040	6,040	20,000
Charges for Services	1,870,935	1,884,000	1,876,000	(8,000)	1,962,460
Other Revenue	39,367	80,000	40,000	(40,000)	20,000
Gain on sale of equipment	12,366	15,000	22,019	7,019	15,000
<b>TOTAL REVENUES</b>	<b>1,945,551</b>	<b>1,994,000</b>	<b>1,959,059</b>	<b>(34,941)</b>	<b>2,017,460</b>
<b>EXPENSES</b>					
Salaries and Benefits	414,703	426,000	432,027	(6,027)	436,137
Maintenance and Operations	1,746,845	1,327,700	1,311,197	16,503	1,323,464
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>2,161,548</b>	<b>1,753,700</b>	<b>1,743,224</b>	<b>10,476</b>	<b>1,759,601</b>
<b>TRANSFERS</b>	-				
Transfers In:					
Capital Improvement Projects Fund	833,392	-	2,510	2,510	-
Transfers Out:					
General Fund	-	-	-	-	(185,000)
Capital Improvement Projects Fund	(525,000)	(665,000)	(665,000)	-	(310,000)
<b>TOTAL TRANSFERS</b>	<b>308,392</b>	<b>(665,000)</b>	<b>(662,490)</b>	<b>2,510</b>	<b>(495,000)</b>
<b>CHANGE IN NET POSITION</b>	<b>92,395</b>	<b>(424,700)</b>	<b>(446,655)</b>	<b>(21,955)</b>	<b>(237,141)</b>
<b>BEGINNING NET POSITION</b>	<b>3,193,807</b>	<b>3,286,202</b>	<b>3,286,202</b>	<b>-</b>	<b>2,839,547</b>
<b>ENDING NET POSITION</b>	<b>3,286,202</b>	<b>2,861,502</b>	<b>2,839,547</b>	<b>(21,955)</b>	<b>2,602,406</b>
<b>NET POSITION</b>					
INVESTED IN CAPITAL ASSETS	1,959,632	1,959,632	1,959,632	-	1,959,632
UNRESTRICTED	1,326,570	901,870	879,915	(21,955)	642,774
<b>TOTAL NET POSITON</b>	<b>3,286,202</b>	<b>2,861,502</b>	<b>2,839,547</b>	<b>(21,955)</b>	<b>2,602,406</b>

**GENERAL BENEFITS FUND - 740**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Charges for Services	13,986,015	13,470,000	13,723,457	253,457	14,353,000
Other Revenue	1,525,120	1,000,000	1,504,107	504,107	1,498,350
<b>TOTAL REVENUES</b>	<b>15,511,135</b>	<b>14,470,000</b>	<b>15,227,564</b>	<b>757,564</b>	<b>15,851,350</b>
<b>EXPENSES</b>					
Salaries and Benefits	3,000	-	-	-	-
Maintenance and Operations	5,686,194	5,383,698	5,180,092	203,606	5,715,258
Insurance Premiums and Legal Fees	2,036,234	2,420,000	2,232,861	187,139	2,378,000
Claims and Benefits	7,878,340	7,890,000	8,247,538	(357,538)	7,744,000
<b>TOTAL EXPENSES</b>	<b>15,603,768</b>	<b>15,693,698</b>	<b>15,660,491</b>	<b>33,207</b>	<b>15,837,258</b>
<b>TRANSFERS</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSTION</b>	<b>(92,633)</b>	<b>(1,223,698)</b>	<b>(432,927)</b>	<b>790,771</b>	<b>14,092</b>
<b>BEGINNING NET POSITION</b>	<b>3,560,920</b>	<b>3,468,287</b>	<b>3,468,287</b>	<b>-</b>	<b>3,035,360</b>
<b>ENDING NET POSITION</b>	<b>3,468,287</b>	<b>2,244,589</b>	<b>3,035,360</b>	<b>790,771</b>	<b>3,049,452</b>
<b>NET POSITION</b>					
INVESTED IN CAPITAL ASSETS	-	-	-	-	-
UNRESTRICTED	3,468,287	2,244,589	3,035,360	790,771	3,049,452
<b>TOTAL NET POSITION</b>	<b>3,468,287</b>	<b>2,244,589</b>	<b>3,035,360</b>	<b>790,771</b>	<b>3,049,452</b>

LIABILITY ADMINISTRATION FUND - 750

FY 2016-2017

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Charges for Services	1,708,000	2,017,000	2,017,000	-	2,017,000
Other Revenue	1,000,000	-	425,133	425,133	-
<b>TOTAL REVENUES</b>	<b>2,708,000</b>	<b>2,017,000</b>	<b>2,442,133</b>	<b>425,133</b>	<b>2,017,000</b>
<b>EXPENSES</b>					
Maintenance and Operations	506,294	527,048	584,879	(57,831)	450,690
Insurance Premiums and Legal Fees	1,363,385	1,300,000	1,347,713	(47,713)	1,400,000
Claims and Benefits	1,371,318	750,000	1,266,400	(516,400)	1,000,000
<b>TOTAL EXPENSES</b>	<b>3,240,996</b>	<b>2,577,048</b>	<b>3,198,992</b>	<b>(621,944)</b>	<b>2,850,690</b>
<b>TRANSFERS</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
CDBG Fund	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>(532,996)</b>	<b>(560,048)</b>	<b>(756,859)</b>	<b>(196,811)</b>	<b>(833,690)</b>
<b>BEGINNING NET POSITION</b>	<b>(575,735)</b>	<b>(1,108,731)</b>	<b>(1,108,731)</b>	<b>-</b>	<b>(1,865,590)</b>
<b>ENDING NET POSITION</b>	<b>(1,108,731)</b>	<b>(1,668,779)</b>	<b>(1,865,590)</b>	<b>(196,811)</b>	<b>(2,699,280)</b>
<b>NET POSITION</b>					
INVESTED IN CAPITAL ASSETS	-	-	-	-	-
UNRESTRICTED	(1,108,731)	(1,668,779)	(1,865,590)	(196,811)	(2,699,280)
<b>TOTAL NET POSITION</b>	<b>(1,108,731)</b>	<b>(1,668,779)</b>	<b>(1,865,590)</b>	<b>(196,811)</b>	<b>(2,699,280)</b>

**INFORMATION TECHNOLOGIES FUND - 760**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	22,120	10,000	18,988	8,988	15,000
Charges for Services	1,323,000	1,323,000	1,323,000	-	1,323,000
Other Revenue	15,540	5,000	6,550	1,550	5,000
Gain on sale of equipment	-	-	40	40	-
<b>TOTAL REVENUES</b>	<b>1,360,660</b>	<b>1,338,000</b>	<b>1,348,578</b>	<b>10,578</b>	<b>1,343,000</b>
<b>EXPENSES</b>					
Salaries and Benefits	452,783	603,000	526,527	76,473	618,046
Maintenance and Operations	1,229,253	1,201,900	1,183,761	18,139	1,133,000
Capital Outlay	197,212	40,000	44,343	(4,343)	40,000
Debt Service:					
Principal Retirement	18,011	19,000	18,697	303	19,555
Interest and Fiscal Charges	6,521	5,000	4,853	147	4,103
<b>TOTAL EXPENSES</b>	<b>1,903,781</b>	<b>1,868,900</b>	<b>1,778,181</b>	<b>90,719</b>	<b>1,814,704</b>
<b>TRANSFERS</b>					
Transfers In:					
Capital Improvement Projects Fund	7,633	-	-	-	(250,000)
Transfers Out:					
Capital Improvement Projects Fund	(177,000)	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>(169,367)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(250,000)</b>
<b>CHANGE IN NET POSITON</b>	<b>(712,488)</b>	<b>(530,900)</b>	<b>(429,603)</b>	<b>101,297</b>	<b>(721,704)</b>
<b>BEGINNING NET POSITION</b>	<b>2,590,485</b>	<b>1,877,997</b>	<b>1,877,997</b>	<b>-</b>	<b>1,448,394</b>
<b>ENDING NET POSITION</b>	<b>1,877,997</b>	<b>1,347,097</b>	<b>1,448,394</b>	<b>101,297</b>	<b>726,690</b>
<b>NET POSITION</b>					
INVESTED IN CAPITAL ASSETS	886,991	886,991	886,991	-	886,991
UNRESTRICTED	991,007	460,107	561,404	101,297	(160,300)
<b>TOTAL NET POSITION</b>	<b>1,877,997</b>	<b>1,347,097</b>	<b>1,448,394</b>	<b>101,297</b>	<b>726,690</b>

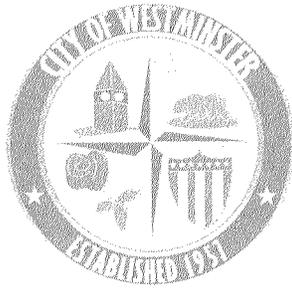
**GOVERNMENT BUILDINGS FUND - 770**

**FY 2016-2017**

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 REQUESTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	20,527	10,000	22,182	12,182	20,000
Charges for Services	1,920,000	2,268,000	2,268,000	-	2,269,650
Other Revenue	5,363	5,000	27,305	22,305	5,000
<b>TOTAL REVENUES</b>	<b>1,945,890</b>	<b>2,283,000</b>	<b>2,317,487</b>	<b>34,487</b>	<b>2,294,650</b>
<b>EXPENSES</b>					
Salaries	329,762	375,000	355,329	19,671	379,012
Maintenance and Operations	1,518,032	1,800,150	1,695,797	104,353	1,864,888
Capital outlay	10,550	-	-	-	-
Debt Service:					
Principal Retirement	136,888	142,000	142,000	-	148,622
Interest and Fiscal Charges	65,685	37,000	35,860	1,140	31,198
<b>TOTAL EXPENSES</b>	<b>2,060,918</b>	<b>2,354,150</b>	<b>2,228,986</b>	<b>125,164</b>	<b>2,423,720</b>
<b>TRANSFERS</b>					
Transfers In:					
Capital Improvement Projects Fund	16,617	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(48,000)	(112,000)	(112,000)	-	(165,000)
General Fund	(40,000)	-	-	-	(400,000)
<b>TOTAL TRANSFERS</b>	<b>(71,383)</b>	<b>(112,000)</b>	<b>(112,000)</b>	<b>-</b>	<b>(565,000)</b>
<b>CHANGE IN NET POSITION</b>	<b>(186,411)</b>	<b>(183,150)</b>	<b>(23,498)</b>	<b>159,652</b>	<b>(694,070)</b>
<b>BEGINNING NET POSITION</b>	<b>3,718,988</b>	<b>3,532,577</b>	<b>3,532,577</b>	<b>-</b>	<b>3,509,079</b>
<b>ENDING NET POSITION</b>	<b>3,532,577</b>	<b>3,349,427</b>	<b>3,509,079</b>	<b>159,652</b>	<b>2,815,009</b>
<b>NET POSITION</b>					
INVESTED IN CAPITAL ASSETS	2,274,099	2,274,099	2,274,099	-	2,274,099
UNRESTRICTED	1,258,478	1,075,328	1,234,980	159,652	540,910
<b>TOTAL NET POSITION</b>	<b>3,532,577</b>	<b>3,349,427</b>	<b>3,509,079</b>	<b>159,652</b>	<b>2,815,009</b>



# CITY COUNCIL



## Budget Detail Worksheet

Dept: CITY COUNCIL  
Fund: 100 - GENERAL FUND  
Program: 10000 - CITY COUNCIL

		Actual	Revised	YTD @	%	Year End	Difference	Requested	Description
		2014-15	Budget	12/31/15	CY	Estimate	Fav/(Un)	Budget	
			2015-16	2015-16		2015-16		2016-17	
<b>REVENUE</b>									
39069	Reimbursements - Other	-	-	100	-	100	100	-	
<b>TOTAL REVENUE</b>		<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>-</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	50,672	53,000	28,156	53%	52,290	710	52,290	
40080	Payroll Accruals Adjustments	2,887	-	(3,266)	-	4,108	(4,108)	-	
<b>SUBTOTAL</b>		<b>53,559</b>	<b>53,000</b>	<b>24,890</b>	<b>47%</b>	<b>56,398</b>	<b>(3,398)</b>	<b>52,290</b>	
40040	PERS Retirement	5,736	14,000	2,873	40%	5,336	8,664	5,808	
40060	Medicare Tax	1,376	2,000	805	40%	1,496	504	1,586	
40062	Insurance/Rebate	84,800	76,000	36,623	48%	73,247	2,753	78,256	
40065	Worker's Compensation	626	1,000	367	37%	681	319	722	
40068	Retiree Insurance Expense	-	18,000	6,489	36%	12,977	5,023	14,200	
40092	General Benefits Offset	7,262	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>99,800</b>	<b>111,000</b>	<b>47,157</b>	<b>42%</b>	<b>93,736</b>	<b>17,264</b>	<b>100,572</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>153,359</b>	<b>164,000</b>	<b>72,047</b>	<b>44%</b>	<b>150,134</b>	<b>13,866</b>	<b>152,862</b>	
<b>Operations &amp; Maintenance</b>									
43074	Utilities - Telephone	8,152	8,000	2,156	27%	7,975	25	8,000	Cell phones, fax machines, data plans
43090	Contractual - Other	320	2,000	514	26%	1,233	767	2,000	Photos, cards
44000	Supplies	6,623	5,500	1,342	24%	6,021	(521)	6,000	Business cards, frames, paper
44002	Printing	408	2,500	12	0%	423	2,077	1,000	
44010	Postage	3,561	5,000	915	18%	3,597	1,403	5,000	
44020	Special Department Expense	6,724	6,000	2,810	47%	6,743	(743)	6,000	Food, flowers
44030	Training & Meeting	16,531	20,000	1,943	10%	18,616	1,384	20,000	League of California Cities Annual Conference; Washington, DC Lobbying Trip; Mayors and Council Members Executive Forum and Workshops
44050	Equipment Rental	3,805	4,000	2,137	53%	3,984	16	4,000	Copier lease
44060	Publications & Subscriptions	318	-	152	-	366	(366)	1,000	LA Times, OC Register
44062	Membership Dues	8,826	13,000	8,861	68%	12,722	278	13,000	
44080	Repairs & Maintenance - Equip	-	-	1	-	2	(2)	-	
<b>SUBTOTAL</b>		<b>55,268</b>	<b>66,000</b>	<b>20,843</b>	<b>32%</b>	<b>61,683</b>	<b>4,317</b>	<b>66,000</b>	
<b>Department Charges</b>									
44056	Information Systems Charge	14,000	14,000	14,000	100%	14,000	-	14,000	
44085	Government Buildings Charge	131,000	147,000	147,000	100%	147,000	-	135,800	
44092	Liability Claims Charge	2,000	2,000	2,000	100%	2,000	-	2,000	
<b>SUBTOTAL</b>		<b>147,000</b>	<b>163,000</b>	<b>163,000</b>	<b>100%</b>	<b>163,000</b>	<b>-</b>	<b>151,800</b>	
<b>Administrative Charges/Transfers</b>									
60300	Utility Admin Offset/Credits	(13,158)	(14,541)	(9,468)	65%	(13,868)	(673)	(13,714)	3.7% to water
<b>SUBTOTAL</b>		<b>(13,158)</b>	<b>(14,541)</b>	<b>(9,468)</b>	<b>65%</b>	<b>(13,868)</b>	<b>(673)</b>	<b>(13,714)</b>	
<b>TOTAL EXPENDITURES</b>		<b>342,469</b>	<b>378,459</b>	<b>246,422</b>	<b>65%</b>	<b>360,948</b>	<b>17,511</b>	<b>356,948</b>	
<b>BALANCE</b>		<b>(342,469)</b>	<b>(378,459)</b>	<b>(246,322)</b>	<b>65%</b>	<b>(360,848)</b>	<b>17,611</b>	<b>(356,948)</b>	

## Budget Detail Worksheet

**Dept:** CITY COUNCIL  
**Fund:** 100 - GENERAL FUND  
**Program:** 10100 - COMMISSION - PLANNING

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
39069	Reimbursements - Other	223	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40020	Part Time Wages	4,400	7,000	2,080	30%	6,021	979	7,000	Commissioners receive \$80/meeting
		4,400	7,000	2,080	30%	6,021	979	7,000	
40045	PARS Retirement Part Time	66	105	31	30%	90	15	105	
40060	Medicare Tax	49	102	23	23%	70	32	102	
40065	Worker's Compensation	29	46	14	30%	40	6	46	
40092	General Benefits Offset	2,856	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>3,000</b>	<b>253</b>	<b>68</b>	<b>27%</b>	<b>200</b>	<b>53</b>	<b>253</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>7,400</b>	<b>7,253</b>	<b>2,148</b>	<b>30%</b>	<b>6,221</b>	<b>1,032</b>	<b>7,253</b>	
<b>Operations &amp; Maintenance</b>									
44030	Training & Meeting	1,605	1,000	85	8%	1,570	(570)	1,000	Training for the newer members
44062	Membership Dues	350	1,000	-	0%	350	650	1,000	
<b>SUBTOTAL</b>		<b>1,955</b>	<b>2,000</b>	<b>85</b>	<b>4%</b>	<b>1,920</b>	<b>80</b>	<b>2,000</b>	
<b>Department Charges</b>									
44092	Liability Claims Charge	2,000	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>		<b>11,355</b>	<b>9,253</b>	<b>2,233</b>	<b>24%</b>	<b>8,141</b>	<b>1,112</b>	<b>9,253</b>	
<b>BALANCE</b>		<b>(11,132)</b>	<b>(9,253)</b>	<b>(2,233)</b>	<b>24%</b>	<b>(8,141)</b>	<b>1,112</b>	<b>(9,253)</b>	

## Budget Detail Worksheet

**Dept:** CITY COUNCIL  
**Fund:** 100 - GENERAL FUND  
**Program:** 10200 - COMMISSION - TRAFFIC

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2014-15	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
39090	Other Revenue - Misc Receipts	-	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>		-	-	-	-	-	-	-	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40020	Part Time Wages	950	2,000	850	43%	1,579	421	2,000	Commissioners receive \$50/meeting
<b>SUBTOTAL</b>		950	2,000	850	43%	1,579	421	2,000	
40045	PARS Retirement Part Time	14	30	13	43%	24	6	30	
40060	Medicare Tax	14	29	12	43%	23	6	29	
40065	Worker's Compensation	6	13	6	43%	10	3	13	
40092	General Benefits Offset	2,966	-	-	-	-	-	-	
<b>SUBTOTAL</b>		3,000	72	31	43%	57	15	72	
<b>TOTAL SALARIES &amp; BENEFITS</b>		3,950	2,072	881	43%	1,636	436	2,072	
<b>Operations &amp; Maintenance</b>									
44000	Supplies	108	1,000	-	0%	200	800	1,000	
44030	Training & Meeting	195	1,000	-	0%	250	750	1,000	
<b>SUBTOTAL</b>		303	2,000	-	0%	450	1,550	2,000	
<b>Department Charges</b>									
44092	Liability Claims Charge	2,000	-	-	-	-	-	-	
<b>SUBTOTAL</b>		2,000	-	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>		6,253	4,072	881	22%	2,086	1,986	4,072	
<b>BALANCE</b>		(6,253)	(4,072)	(881)	22%	(2,086)	1,986	(4,072)	

## Budget Detail Worksheet

**Dept:** CITY COUNCIL  
**Fund:** 100 - GENERAL FUND  
**Program:** 10300 - COMMISSION - COMMUNITY SERVICES

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
39090	Other Revenue - Misc Receipts	-	-	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	-	-	-	-	-	-	-	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40020	Part Time Wages	1,000	1,500	600	40%	1,114	386	1,500	5 Members x 6 Meetings x \$50 per meeting
		1,000	1,500	600	40%	1,114	386	1,500	
40045	PARS Retirement Part Time	14	23	9	39%	17	6	23	
40060	Medicare Tax	15	22	9	40%	16	6	22	
40065	Worker's Compensation	7	10	4	40%	7	3	10	
40092	General Benefits Offset	2,965	-	-	-	15	(15)	-	
	<b>SUBTOTAL</b>	3,000	55	22	39%	55	-	55	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	4,000	1,555	622	40%	1,169	386	1,555	
<b>Operations &amp; Maintenance</b>									
44000	Supplies	161	1,000	-	0%	200	800	1,000	Commissioner Business Cards
44030	Training & Meeting	-	2,000	-	0%	600	1,400	2,000	2 Commissioners to attend Annual CPRS Conference
44062	Membership Dues	225	1,000	225	23%	225	775	1,000	Commissioners annual dues to CPRS
	<b>SUBTOTAL</b>	386	4,000	225	6%	1,025	2,975	4,000	
<b>Department Charges</b>									
44092	Liability Claims Charge	2,000	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	2,000	-	-	-	-	-	-	
	<b>TOTAL EXPENDITURES</b>	6,386	5,555	847	15%	2,194	3,361	5,555	
	<b>BALANCE</b>	(6,386)	(5,555)	(847)	15%	(2,194)	3,361	(5,555)	

## Budget Detail Worksheet

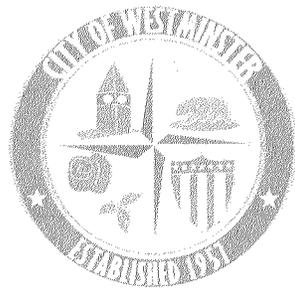
**Dept:** CITY COUNCIL  
**Fund:** 100 - GENERAL FUND  
**Program:** 14336 - PERSONNEL BOARD

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
39069	Reimbursements - Other	-	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>		-	-	-	-	-	-	-	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40020	Part Time Wages	-	2,000	-	0%	1,000	1,000	2,000	Commissioners receive \$75/meeting
<b>SUBTOTAL</b>		-	2,000	-	0%	1,000	1,000	2,000	
40045	PARS Retirement Part Time	-	30	-	0%	15	15	30	
40060	Medicare Tax	-	29	-	0%	15	14	29	
40065	Worker's Compensation	-	13	-	0%	6	7	13	
40092	General Benefits Offset	3,000	-	-	-	-	-	-	
<b>SUBTOTAL</b>		3,000	72	-	0%	36	36	72	
<b>TOTAL SALARIES &amp; BENEFITS</b>		3,000	2,072	-	0%	1,036	1,036	2,072	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	-	5,000	-	0%	2,500	2,500	5,000	Jones & Mayer legal services at Personnel Board hearings
43094	Professional Services	-	2,000	-	0%	500	1,500	2,000	Court reporter services at hearings
<b>SUBTOTAL</b>		-	7,000	-	0%	3,000	4,000	7,000	
<b>Department Charges</b>									
44092	Liability Claims Charge	17,000	-	-	-	-	-	-	
<b>SUBTOTAL</b>		17,000	-	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>		20,000	9,072	-	0%	4,036	5,036	9,072	
<b>BALANCE</b>		(20,000)	(9,072)	-	0%	(4,036)	5,036	(9,072)	





**CITY MANAGER**



## Budget Detail Worksheet

**Dept:** CITY MANAGER  
**Fund:** 100 - GENERAL FUND  
**Program:** 11500- CITY MANAGER

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	%	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
39069	Reimbursements - Other	-	-	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	-	-	-	-	-	-	-	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	370,118	420,000	216,464	52%	417,466	2,534	420,905	
40002	Special & Holiday Pay	10,712	-	5,851	-	14,302	(14,302)	-	
40020	Part Time Wages	53,986	61,000	30,143	49%	55,980	5,020	61,000	Council clerical, receptionists for front counter
40080	Mid-Yr/Year-End Adjustments	24,122	-	(36,833)	-	(1,347)	1,347	-	
	<b>SUBTOTAL</b>	<b>458,938</b>	<b>481,000</b>	<b>215,626</b>	<b>45%</b>	<b>486,401</b>	<b>(5,401)</b>	<b>481,905</b>	
40007	Payoffs - Vacation	25,480	15,000	15,020	100%	19,300	(4,300)	14,732	
40040	PERS Retirement	77,471	104,000	53,631	52%	99,316	4,684	112,807	
40045	PARS Retirement Part Time	810	1,000	452	45%	840	160	915	
40060	Medicare Tax	6,936	8,000	4,032	50%	7,466	534	7,249	
40062	Insurance/Rebate	145,253	49,000	23,159	47%	46,318	2,682	50,048	
40065	Worker's Compensation	3,139	4,000	1,825	46%	3,380	620	3,299	
40066	Leave Payoff Offset	(20,480)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	107,000	53,063	-	106,125	875	107,400	
40069	Employer Paid Benefits	3,000	3,000	1,500	50%	2,778	222	3,000	
40092	General Benefits Offset	9,892	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>251,500</b>	<b>291,000</b>	<b>152,682</b>	<b>52%</b>	<b>285,523</b>	<b>5,477</b>	<b>299,450</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>710,438</b>	<b>772,000</b>	<b>368,307</b>	<b>48%</b>	<b>771,925</b>	<b>75</b>	<b>781,355</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	-	-	291	-	699	(699)	-	
43074	Utilities - Telephone	1,367	2,000	550	27%	1,320	680	2,000	Data plans
43090	Contractual - Other	134,785	175,000	41,079	23%	150,526	24,474	175,000	Legislative shredding, records management, communication services, professional services, grant writing
44000	Supplies	435	2,000	983	49%	1,966	34	2,000	
44002	Printing	140	-	-	-	-	-	-	
44010	Postage	45	1,000	13	1%	25	975	1,000	
44020	Special Department Expense	1,273	4,000	1,493	37%	2,986	1,014	4,000	
44030	Training & Meeting	3,236	20,000	1,840	9%	9,679	10,321	20,000	League of California Cities, Federal Legislation trip
44060	Publications & Subscriptions	755	1,000	234	23%	468	532	1,000	OC Register, OC Business journal
44062	Membership Dues	53,074	60,000	58,688	98%	59,376	624	60,000	OCCMA, LAFCO, OCCOG
44080	Repairs & Maintenance-Equip	34	1,000	26	3%	52	948	1,000	
	<b>SUBTOTAL</b>	<b>195,144</b>	<b>266,000</b>	<b>105,196</b>	<b>40%</b>	<b>227,098</b>	<b>38,902</b>	<b>266,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	1,000	1,000	1,000	100%	1,000	-	432	
44054	Vehicle Replacement Charge	1,000	1,000	1,000	100%	1,000	-	602	
44056	Information Systems Charge	39,000	39,000	39,000	100%	39,000	-	39,000	
44085	Government Buildings Charge	37,000	39,000	39,000	100%	39,000	-	40,400	
44092	Liability Claims Charge	7,000	8,000	8,000	100%	8,000	-	8,000	
	<b>SUBTOTAL</b>	<b>85,000</b>	<b>88,000</b>	<b>88,000</b>	<b>100%</b>	<b>88,000</b>	<b>-</b>	<b>88,434</b>	
<b>Capital Outlay</b>									
47023	Computer Equipment - Non Cap	1,245	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>1,245</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Administrative Charges/Transfers</b>									
60300	Utility Admin Offset/Credits	(86,511)	(100,214)	(49,974)	50%	(96,745)	(3,469)	(101,085)	8.9% to Water
	<b>SUBTOTAL</b>	<b>(86,511)</b>	<b>(100,214)</b>	<b>(49,974)</b>	<b>50%</b>	<b>(96,745)</b>	<b>(3,469)</b>	<b>(101,085)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>905,316</b>	<b>1,025,786</b>	<b>511,530</b>	<b>50%</b>	<b>990,278</b>	<b>35,508</b>	<b>1,034,704</b>	
	<b>BALANCE</b>	<b>(905,316)</b>	<b>(1,025,786)</b>	<b>(511,530)</b>	<b>50%</b>	<b>(990,278)</b>	<b>35,508</b>	<b>(1,034,704)</b>	

## Budget Detail Worksheet

**Dept:** CITY MANAGER  
**Fund:** 760 - INFORMATION TECHNOLOGIES FUND  
**Program:** 14450 - INFORMATION TECHNOLOGIES

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	22,120	10,000	6,876	69%	18,988	8,988	15,000	
35092	Charges - Other - To Depts	1,323,000	1,323,000	1,323,000	100%	1,323,000	-	1,323,000	
39069	Reimbursements-Other	15,540	5,000	6,475	-	6,550	1,550	5,000	
81007	Transfers In - Cap Proj Fund	7,633	-	-	-	-	-	-	
84000	Property Sales	-	-	20	-	40	40	-	
	<b>TOTAL REVENUE</b>	<b>1,368,293</b>	<b>1,338,000</b>	<b>1,336,371</b>	<b>100%</b>	<b>1,348,578</b>	<b>10,578</b>	<b>1,343,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	246,607	363,000	180,169	50%	306,265	56,735	362,784	
40002	Special and Holiday Pay	7,639	-	4,187	-	11,332	(11,332)	-	
40080	Mid-Yr/Year-end Adjustments	18,696	-	(38,042)	-	(13,585)	13,585	-	
40020	Part Time Wages	842	20,000	3,510	18%	6,251	13,749	20,000	
	<b>SUBTOTAL</b>	<b>273,783</b>	<b>383,000</b>	<b>149,825</b>	<b>39%</b>	<b>310,263</b>	<b>72,737</b>	<b>382,784</b>	
40006	Payoffs - Sick Leave	-	-	10,973	-	10,973	(10,973)	-	
40007	Payoffs - Vacation	10,840	13,000	16,338	126%	16,338	(3,338)	12,697	
40040	PERS Retirement	51,217	89,000	43,786	49%	81,086	7,914	97,230	
40045	PARS Retirement Part Time	13	1,000	53	5%	98	902	300	
40060	Medicare Tax	4,217	7,000	3,413	49%	6,321	679	6,224	
40062	Insurance/Rebate	81,997	64,000	28,043	44%	56,087	7,913	65,378	
40065	Worker's Compensation	1,917	3,000	1,552	52%	2,873	127	2,833	
40066	Leave Payoff Offset	(6,840)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	43,000	21,244	49%	42,489	511	50,600	
40092	General Benefits Offset	35,639	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>179,000</b>	<b>220,000</b>	<b>125,402</b>	<b>57%</b>	<b>216,264</b>	<b>3,736</b>	<b>235,262</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>452,783</b>	<b>603,000</b>	<b>275,227</b>	<b>46%</b>	<b>526,527</b>	<b>76,473</b>	<b>618,046</b>	
<b>Operations &amp; Maintenance</b>									
43074	Utilities - Telephone	138,144	129,000	73,414	57%	148,219	(19,219)	150,000	Phone service, fax lines, cell phones, internet service, phone system support, jail
43090	Contractual - Other	674,769	661,000	485,813	73%	672,594	(11,594)	685,000	Breathalyzer, alarms, modem lines Website maintenance, hosting fees, IT management, data center cleaning, technical consultants, EDEN annual maintenance, permit tracking, Granicus, digital map services, laserfiche, systems engineer
44000	Supplies	19,220	8,000	3,205	40%	6,411	1,589	10,000	
44020	Special Department Expense	1,271	5,000	100	2%	1,200	3,800	2,000	
44030	Training & Meeting	7,475	40,000	5,882	15%	11,764	28,236	15,000	
44040	Uniforms	366	-	898	-	1,797	(1,797)	2,000	
44050	Equipment Rental	19,475	41,000	11,982	29%	31,729	9,271	26,000	Copier, call box, postage machine
44060	Publications & Subscriptions	-	8,000	-	0%	-	8,000	-	
44062	Membership Dues	3,575	5,000	3,774	75%	7,548	(2,548)	7,000	Info-tech research group
44080	Repairs & Maintenance-Equip	264,875	206,000	149,682	73%	203,070	2,930	206,000	Annual maintenance and support, printing services agreement
	<b>SUBTOTAL</b>	<b>1,129,220</b>	<b>1,103,000</b>	<b>734,751</b>	<b>67%</b>	<b>1,084,332</b>	<b>18,668</b>	<b>1,103,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	1,000	1,000	1,000	100%	1,000	-	-	
44054	Vehicle Replacement Charge	1,000	1,000	1,000	100%	1,000	-	-	
44056	Information Systems Charge	3,000	3,000	3,000	100%	3,000	-	3,000	
44085	Government Buildings Charge	20,000	20,000	20,000	100%	20,000	-	20,000	
44092	Liability Claims Charge	7,000	7,000	7,000	100%	7,000	-	7,000	
	<b>SUBTOTAL</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>100%</b>	<b>32,000</b>	<b>-</b>	<b>30,000</b>	
<b>Debt Service</b>									
49202	Principal	-	19,000	-	0%	18,697	303	19,555	\$7,825,000 2008 Westminster Certificates of Participation (Civic Center Refunding Program)
49000	Interest Expense	6,521	5,000	2,526	51%	4,853	147	4,103	
	<b>SUBTOTAL</b>	<b>6,521</b>	<b>24,000</b>	<b>2,526</b>	<b>11%</b>	<b>23,550</b>	<b>450</b>	<b>23,658</b>	

## Budget Detail Worksheet

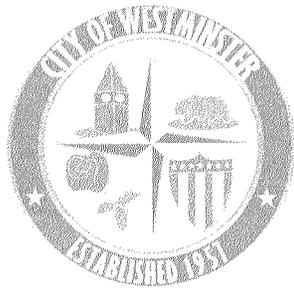
**Dept:** CITY MANAGER  
**Fund:** 760 - INFORMATION TECHNOLOGIES FUND  
**Program:** 14450 - INFORMATION TECHNOLOGIES

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>Capital Outlay</b>									
47022	Computer Equipment-Capitalized	-	24,000	-	0%	-	24,000	24,000	
47023	Computer Equipment-Non-Cap	6,956	-	13,821	-	27,943	(27,943)	-	
47024	Computer Equipment-Software	12,697	16,000	200	1%	16,400	(400)	16,000	
47090	Depreciation	195,571	-	101,753	-	-	-	-	
	<b>SUBTOTAL</b>	<b>215,224</b>	<b>40,000</b>	<b>115,774</b>	<b>289%</b>	<b>44,343</b>	<b>(4,343)</b>	<b>40,000</b>	
<b>Administrative Charges/Transfers</b>									
60400	Overhead Charges/ Credits	68,033	66,900	66,818	100%	67,429	(529)	-	5% of revenue to GF, eliminated in 16/17
91050	Transfers to Capital Projects	177,000	-	-	-	-	-	250,000	
	<b>SUBTOTAL</b>	<b>245,033</b>	<b>66,900</b>	<b>66,818</b>	<b>100%</b>	<b>67,429</b>	<b>(529)</b>	<b>250,000</b>	
	<b>TOTAL EXPENDITURES</b>	<b>2,080,781</b>	<b>1,868,900</b>	<b>1,227,095</b>	<b>66%</b>	<b>1,778,181</b>	<b>90,720</b>	<b>2,064,704</b>	
	<b>BALANCE</b>	<b>(712,488)</b>	<b>(530,900)</b>	<b>109,276</b>	<b>-21%</b>	<b>(429,602)</b>	<b>101,298</b>	<b>(721,704)</b>	





CITY CLERK



## Budget Detail Worksheet

**Dept:** CITY CLERK  
**Fund:** 100 - GENERAL FUND  
**Program:** 12000 - CITY CLERK

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-27	Description
<b>REVENUE</b>									
35004	Charges - Maps & Publications	49	50	-	0%	-	(50)	50	
39069	Reimbursements - Other	195	200	30	15%	60	(140)	200	
<b>TOTAL REVENUE</b>		<b>244</b>	<b>250</b>	<b>30</b>	<b>12%</b>	<b>60</b>	<b>(190)</b>	<b>250</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	140,732	183,000	51,898	28%	154,201	28,799	170,709	
40001	Overtime - Salaried	66	-	-	-	-	-	-	
40002	Special & Holiday Pay	4,338	-	1,383	-	2,568	(2,568)	-	
40020	Part Time Wages	74,436	71,000	33,753	48%	62,684	8,316	70,200	
40080	Mid-Yr/Year-end Adjustments	7,940	-	(11,211)	-	42	(42)	-	
<b>SUBTOTAL</b>		<b>227,512</b>	<b>254,000</b>	<b>75,822</b>	<b>30%</b>	<b>219,494</b>	<b>34,506</b>	<b>240,909</b>	
40007	Payoffs - Vacation	17,585	7,000	-	0%	-	7,000	5,975	
40040	PERS Retirement	29,074	45,000	12,709	28%	32,603	12,397	45,752	
40045	PARS Retirement Part Time	1,118	2,000	506	25%	940	1,060	1,053	
40060	Medicare Tax	3,473	4,000	1,272	32%	2,363	1,637	3,493	
40062	Insurance/Rebate	72,232	33,000	8,058	24%	23,216	9,784	34,436	
40065	Worker's Compensation	1,493	2,000	578	29%	1,074	926	1,590	
40066	Leave Payoff Offset	(15,585)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	51,000	28,349	29%	56,699	(5,699)	61,200	
40092	General Benefits Offset	18,609	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>128,000</b>	<b>144,000</b>	<b>51,473</b>	<b>36%</b>	<b>116,895</b>	<b>27,105</b>	<b>153,499</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>355,512</b>	<b>398,000</b>	<b>127,296</b>	<b>32%</b>	<b>336,389</b>	<b>61,611</b>	<b>394,408</b>	
<b>Operations &amp; Maintenance</b>									
41006	Insurance & Bonds	91	1,000	-	0%	100	900	1,000	Public Notary Costs; Errors & Omissions Insurance; Notary Bonds
43000	Legal Fees	49,830	15,000	14,918	99%	29,837	(14,837)	15,000	Jones & Mayer Attorney services
43074	Utilities - Telephone	-	-	150	-	300	(300)	-	
43090	Contractual - Other	11,341	20,000	4,292	21%	22,292	(2,292)	20,000	Quality Code Publishing, Diane Gladwell, Netfile
44000	Supplies	4,137	4,000	550	14%	3,549	451	4,000	General office supplies
44010	Postage	510	2,000	161	8%	423	1,577	2,000	
44030	Training & Meeting	3,857	3,000	443	15%	986	2,014	3,000	City Clerk's Assoc. Annual Conference (CCAC) , So. CA City Clerks' Assoc. (SCCCA); Orange County City Clerks (OCCC)
44034	Mileage	98	1,000	-	0%	100	900	1,000	
44050	Equipment Rental	4,096	4,000	1,795	45%	3,921	79	4,000	
44060	Publications & Subscriptions	147	1,000	30	3%	77	923	1,000	Code books, reference material, candidate pamphlets
44062	Membership Dues	364	1,000	70	7%	391	609	1,000	CCAC; International Institute of Municipal Clerks (IIMC); National Notary Assoc. (NNA)
44070	Advertising	3,171	4,000	1,115	28%	4,200	(200)	4,000	Orange County News, OC Register
44080	Repairs & Maintenance-Equip	1,182	2,000	711	36%	1,421	579	2,000	
<b>SUBTOTAL</b>		<b>78,823</b>	<b>58,000</b>	<b>24,235</b>	<b>42%</b>	<b>67,597</b>	<b>(9,597)</b>	<b>58,000</b>	
<b>Department Charges</b>									
44056	Information Systems Charge	58,000	58,000	58,000	100%	58,000	-	58,000	
44085	Government Buildings Charge	28,000	29,000	29,000	100%	29,000	-	30,100	
44092	Liability Claims Charge	7,000	7,000	7,000	100%	7,000	-	7,000	
<b>SUBTOTAL</b>		<b>93,000</b>	<b>94,000</b>	<b>94,000</b>	<b>100%</b>	<b>94,000</b>	<b>-</b>	<b>95,100</b>	
<b>Administrative Charges/Transfers</b>									
60300	Utility Admin Offset/Credits	(19,511)	(20,350)	(9,085)	45%	(18,425)	(1,925)	(20,258)	3.7% to water
<b>SUBTOTAL</b>		<b>(19,511)</b>	<b>(20,350)</b>	<b>(9,085)</b>	<b>45%</b>	<b>(18,425)</b>	<b>(1,925)</b>	<b>(20,258)</b>	
<b>TOTAL EXPENDITURES</b>		<b>507,823</b>	<b>529,650</b>	<b>236,446</b>	<b>45%</b>	<b>479,561</b>	<b>50,089</b>	<b>527,250</b>	
<b>BALANCE</b>		<b>(507,580)</b>	<b>(529,400)</b>	<b>(236,416)</b>	<b>45%</b>	<b>(479,501)</b>	<b>49,899</b>	<b>(527,000)</b>	

## Budget Detail Worksheet

**Dept:** CITY CLERK  
**Fund:** 100 - GENERAL FUND  
**Program:** 12500 - ELECTIONS

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
39069	Reimbursements - Other	3,345	-	-	-	-	-	5,000	
	<b>TOTAL REVENUE</b>	<b>3,345</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	5,554	2,000	-	0%	2,000	-	2,000	Jones and Mayer; Martin and Chapman
43090	Contractual - Other	39,089	-	3,000	-	4,000	(4,000)	85,000	Orange County Registrar of Voters (Consolidation)
44000	Supplies	62	1,000	222	22%	444	556	1,000	Election Related Supplies
44030	Training & Meeting	863	2,000	386	19%	771	1,229	2,000	New Election Law Seminar
44060	Publications & Subscriptions	1,169	1,000	-	0%	1,000	-	1,000	Elections Code
44062	Membership Dues	95	-	-	-	100	(100)	-	
44070	Advertising	1,126	-	-	-	-	-	2,000	Publication of legal notices (Voter's Rights Act Requirements)
	<b>SUBTOTAL</b>	<b>47,958</b>	<b>6,000</b>	<b>3,608</b>	<b>60%</b>	<b>8,316</b>	<b>(2,316)</b>	<b>93,000</b>	
	<b>TOTAL EXPENDITURES</b>	<b>47,958</b>	<b>6,000</b>	<b>3,608</b>	<b>60%</b>	<b>8,316</b>	<b>(2,316)</b>	<b>93,000</b>	
	<b>BALANCE</b>	<b>(44,613)</b>	<b>(6,000)</b>	<b>(3,608)</b>	<b>60%</b>	<b>(8,316)</b>	<b>(2,316)</b>	<b>(88,000)</b>	



CITY ATTORNEY



## Budget Detail Worksheet

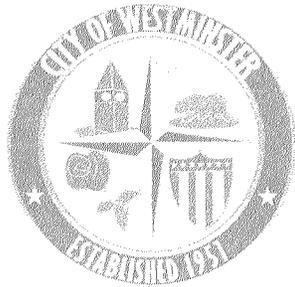
**Dept:** CITY ATTORNEY  
**Fund:** 100 - GENERAL FUND  
**Program:** 13000 - CITY ATTORNEY

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
39069	Reimbursements - Other	-	-	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	-	-	-	-	-	-	-	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	201,923	210,000	48,462	23%	48,462	161,538	-	
40080	Mid-Yr/Year-end Adjustments	11,133	-	(12,745)	-	(12,745)	12,745	-	
	<b>SUBTOTAL</b>	<b>213,056</b>	<b>210,000</b>	<b>35,716</b>	<b>17%</b>	<b>35,716</b>	<b>174,284</b>	-	
40040	PERS Retirement	41,913	52,326	11,739	22%	11,739	40,587	-	
40060	Medicare Tax	2,928	3,045	703	23%	703	2,342	-	
40065	Worker's Compensation	1,333	1,386	320	23%	320	1,066	-	
40090	Salary/Benefits Reimburse	(257,991)	(266,757)	(94,652)	35%	(94,652)	(172,105)	-	
40092	General Benefits Offsets	3,826	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>(207,991)</b>	<b>(210,000)</b>	<b>(81,890)</b>	<b>39%</b>	<b>(81,890)</b>	<b>(128,110)</b>	-	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>5,065</b>	<b>-</b>	<b>(46,174)</b>	<b>-</b>	<b>(46,174)</b>	<b>46,174</b>	-	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	229,817	250,000	67,930	27%	295,861	(45,861)	250,000	Non-departmental attorney charges
44030	Training & Meeting	1,095	1,000	-	0%	-	1,000	1,000	
	<b>SUBTOTAL</b>	<b>230,912</b>	<b>251,000</b>	<b>67,930</b>	<b>27%</b>	<b>295,861</b>	<b>(44,861)</b>	<b>251,000</b>	
<b>Department Charges</b>									
44092	Liability Claims Charge	2,000	2,000	2,000	100%	2,000	-	2,000	
	<b>SUBTOTAL</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>100%</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	
<b>Administrative Charges/Transfers</b>									
60300	Utility Admin Offset/Credits	(8,805)	(9,361)	(2,587)	28%	(9,312)	(49)	(9,361)	3.7%
60800	Other Funds Admin Offset/CR	(118,989)	(126,500)	(34,965)	28%	(125,843)	(657)	(126,500)	50.0%
	<b>SUBTOTAL</b>	<b>(127,794)</b>	<b>(135,861)</b>	<b>(37,553)</b>	<b>28%</b>	<b>(135,156)</b>	<b>(705)</b>	<b>(135,861)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>110,183</b>	<b>117,139</b>	<b>(13,796)</b>	<b>-12%</b>	<b>116,531</b>	<b>608</b>	<b>117,139</b>	
	<b>BALANCE</b>	<b>(110,183)</b>	<b>(117,139)</b>	<b>13,796</b>	<b>-12%</b>	<b>(116,531)</b>	<b>608</b>	<b>(117,139)</b>	





# HUMAN RESOURCES



## Budget Detail Worksheet

**Dept:** HUMAN RESOURCES  
**Fund:** 100 - GENERAL FUND  
**Program:** 14200 - HUMAN RESOURCES AND RISK MANAGEMENT

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD@ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
39090	Other Revenue - Misc Receipts	-	-	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	-	-	-	-	-	-	-	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	152,851	326,000	101,153	31%	267,197	58,803	334,201	
40001	Overtime - Salaried	889	1,000	-	0%	-	1,000	1,000	
40002	Special and Holiday Pay	4,411	-	3,734	-	9,055	(9,055)	-	
40020	Part Time Wages	38,307	-	21,294	-	34,983	(34,983)	-	
40080	Mid-Yr/Year-end Adjustments	6,811	-	(12,266)	-	20,442	(20,442)	-	
	<b>SUBTOTAL</b>	<b>203,269</b>	<b>327,000</b>	<b>113,915</b>	<b>35%</b>	<b>331,676</b>	<b>(4,676)</b>	<b>335,201</b>	
40007	Payoffs - Vacation	4,417	12,000	713	6%	713	11,287	11,697	
40040	PERS Retirement	31,605	80,000	25,134	31%	66,054	13,946	89,569	
40045	PARS Retirement Part Time	575	-	314	-	583	(583)	-	
40060	Medicare Tax	3,030	6,000	1,929	32%	3,582	2,418	5,038	
40062	Insurance/Rebate	36,630	62,000	16,009	26%	47,018	14,982	65,238	
40065	Worker's Compensation	1,417	3,000	876	29%	1,627	1,373	2,293	
40066	Leave Payoff Offset	(2,417)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	10,000	4,869	49%	9,739	261	10,600	
40092	General Benefits Offset	3,744	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>79,000</b>	<b>173,000</b>	<b>49,844</b>	<b>29%</b>	<b>129,316</b>	<b>43,684</b>	<b>184,435</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>282,269</b>	<b>500,000</b>	<b>163,759</b>	<b>33%</b>	<b>460,992</b>	<b>39,008</b>	<b>519,636</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	6,769	30,000	25,412	85%	37,986	(7,986)	30,000	Jones & Mayer, Rutan & Tucker, Liebert Cassidy Whitmore
43074	Utilities - Telephone	360	-	210	-	420	(420)	-	
43090	Contractual - Other	15,894	33,352	62,175	186%	111,683	(78,331)	83,352	DOT drug/alcohol testing, DOJ Live Scan processing, PARS part-time employee retirement plan, Employee Assistance Plan, applicant background services, and HR consulting services. Includes increase of \$50,000 for negotiations consultant.
44000	Supplies	2,864	6,000	747	12%	6,493	(493)	6,000	Office supplies
44002	Printing	17	1,000	-	0%	500	500	1,000	Recruitment announcements, Personnel Policy Manuals, and other HR forms
44010	Postage	609	1,000	116	12%	732	268	650	Postage for mailing job fliers and departmental correspondence and test materials.
44020	Special Department Expense	38,185	15,000	17,172	114%	40,473	(25,473)	15,000	NEOGOV annual maintenance fee, pre-employment medical evaluations, pre-employment polygraphs & psychological exams for Police Department applicants, fitness-for-duty exams, service award pins
44030	Training & Meeting	17,382	12,000	6,067	51%	12,135	(135)	12,000	City-wide training, Orange County Human Resources Consortium workshops, professional development for HR & Risk Management Department
44034	Mileage	-	-	-	-	-	-	350	
44060	Publications & Subscriptions	344	1,000	1,051	105%	2,102	(1,102)	1,000	HR & Risk Mgmt professional association publications, HR & Risk Mgmt reference resources
44062	Membership Dues	3,747	2,000	1,798	90%	3,595	(1,595)	2,000	PERS PAC, CalPACS, CalPELRA, NPELRA, IPMA-HR, SCPMA-HR, PARMA
44070	Advertising	312	1,000	780	78%	1,560	(560)	1,000	Recruitment advertising in print and online resources
44080	Repairs & Maintenance-Equip	84	2,000	27	1%	255	1,746	2,000	Allocated copier cost
	<b>SUBTOTAL</b>	<b>86,565</b>	<b>104,352</b>	<b>115,554</b>	<b>111%</b>	<b>217,934</b>	<b>(113,582)</b>	<b>154,352</b>	

## Budget Detail Worksheet

**Dept:** HUMAN RESOURCES  
**Fund:** 100 - GENERAL FUND  
**Program:** 14200 - HUMAN RESOURCES AND RISK MANAGEMENT

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD@ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>Department Charges</b>									
44056	Information Systems Charge	36,000	36,000	36,000	100%	36,000	-	36,000	
44085	Government Buildings Charge	22,000	26,000	26,000	100%	26,000	-	23,600	
44092	Liability Claims Charge	9,000	9,000	9,000	100%	9,000	-	9,000	
	<b>SUBTOTAL</b>	<b>67,000</b>	<b>71,000</b>	<b>71,000</b>	<b>100%</b>	<b>71,000</b>	<b>-</b>	<b>68,600</b>	
<b>Administrative Charges/Transfers</b>									
60300	Utility Admin Offset/Credits	(35,722)	(55,379)	(28,726)	52%	(61,494)	6,115	(60,892)	8.2% to Water
60800	Other Funds Admin Offset/CR	(304,946)	(472,746)	(245,219)	52%	(524,948)	52,202	(519,812)	70% to Internal Services Funds
	<b>SUBTOTAL</b>	<b>(340,669)</b>	<b>(528,125)</b>	<b>(273,944)</b>	<b>52%</b>	<b>(586,442)</b>	<b>58,317</b>	<b>(580,704)</b>	
<b>TOTAL EXPENDITURES</b>		<b>95,166</b>	<b>147,227</b>	<b>76,368</b>	<b>52%</b>	<b>163,484</b>	<b>(16,257)</b>	<b>161,884</b>	
<b>BALANCE</b>		<b>(95,166)</b>	<b>(147,227)</b>	<b>(76,368)</b>	<b>52%</b>	<b>(163,484)</b>	<b>(16,257)</b>	<b>(161,884)</b>	

## Budget Detail Worksheet

**Dept:** HUMAN RESOURCES  
**Fund:** 280 - AQMD & FEMA FUND  
**Program:** 14800 - AIR QUALITY MANAGEMENT PROGRAM

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	3,485	2,000	1,062	53%	3,816	1,816	3,000	
34280	I/GVT - State - AQMD	113,714	110,000	29,564	27%	117,436	7,436	230,000	Annual allocation \$115,000; \$115,000 Fueling Stations project grant
<b>TOTAL REVENUE</b>		<b>117,199</b>	<b>112,000</b>	<b>30,626</b>	<b>27%</b>	<b>121,252</b>	<b>9,252</b>	<b>233,000</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
43030	Audit Fees	910	910	-	0%	940	(30)	1,000	Annual audit
43096	AQMD Incentives	19,259	25,000	-	0%	25,000	-	35,000	Cash incentives and gift certificate awards for participation in the City's car pool program
44020	Special Department Expense	-	9,000	-	0%	9,000	-	9,000	
<b>SUBTOTAL</b>		<b>20,169</b>	<b>34,910</b>	<b>-</b>	<b>0%</b>	<b>34,940</b>	<b>(30)</b>	<b>45,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	29,000	30,000	30,000	100%	30,000	-	31,026	
44054	Vehicle Replacement Charge	11,000	14,000	14,000	100%	14,000	-	14,055	
<b>SUBTOTAL</b>		<b>40,000</b>	<b>44,000</b>	<b>44,000</b>	<b>100%</b>	<b>44,000</b>	<b>-</b>	<b>45,081</b>	
<b>Administrative Charges/Transfers</b>									
60400	Overhead Charges/Credits	4,776	4,690	1,478	32%	5,123	(433)	4,900	5% of revenue to GF (less audit fee) program allows 5% maximum for administration
91000	Transfers out	28,000	28,000	28,000	100%	28,000	-	28,000	Senior Transportation program 70501
91050	Transfer to Capital Projects	-	-	-	-	-	-	230,000	Electrical Charging Stations
<b>SUBTOTAL</b>		<b>32,776</b>	<b>32,690</b>	<b>29,478</b>	<b>90%</b>	<b>33,123</b>	<b>(433)</b>	<b>262,900</b>	
<b>TOTAL EXPENDITURES</b>		<b>92,945</b>	<b>111,600</b>	<b>73,478</b>	<b>66%</b>	<b>112,063</b>	<b>(463)</b>	<b>352,981</b>	
<b>BALANCE</b>		<b>24,255</b>	<b>400</b>	<b>(42,852)</b>	<b>-10713%</b>	<b>9,189</b>	<b>8,789</b>	<b>(119,981)</b>	

## Budget Detail Worksheet

**Dept:** HUMAN RESOURCES  
**Fund:** 740 - GENERAL BENEFITS FUND  
**Program:** 14306 - MEDICAL BENEFITS

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
35092	Charges - Other - To Depts	4,968,657	5,200,000	2,651,734	51%	5,416,356	216,356	6,021,000	Insurance rebate objects 40062/40062
35099	Charges - Other - Misc	416,976	500,000	180,845	36%	361,947	(138,053)	365,000	Employee paid benefit reimbursements
39069	Reimbursements - Other	176,577	150,000	68,404	46%	139,909	(10,091)	150,000	Retiree paid benefit reimbursements
<b>TOTAL REVENUE</b>		<b>5,562,210</b>	<b>5,850,000</b>	<b>2,900,984</b>	<b>50%</b>	<b>5,918,212</b>	<b>68,212</b>	<b>6,536,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40067	Insurance Rebate	1,321,685	1,700,000	759,088	45%	1,581,815	118,185	1,860,000	Rebate for active full-time employees not utilizing the full monthly allowance for health benefits
40068	Retiree Insurance Expense	2,217,440	2,400,000	1,123,495	47%	2,282,143	117,857	2,478,000	Retiree medical, vision, life and dental plans
<b>SUBTOTAL</b>		<b>3,539,125</b>	<b>4,100,000</b>	<b>1,882,583</b>	<b>46%</b>	<b>3,863,958</b>	<b>236,042</b>	<b>4,338,000</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>3,539,125</b>	<b>4,100,000</b>	<b>1,882,583</b>	<b>46%</b>	<b>3,863,958</b>	<b>236,042</b>	<b>4,338,000</b>	
<b>Operations &amp; Maintenance</b>									
41000	Benefit Program Administration	13,238	15,000	6,526	44%	13,396	1,604	15,000	PERS medical plan administration fees
41004	Compensation Payments	16,855	30,000	27,388	91%	39,470	(9,470)	30,000	EDD charges for unemployment claims
41006	Insurance & Bonds	1,926,315	2,300,000	1,018,118	44%	2,053,669	246,331	2,198,000	Active full-time employee medical, vision, life, dental and AFLAC insurance contributions
<b>SUBTOTAL</b>		<b>1,956,408</b>	<b>2,345,000</b>	<b>1,052,032</b>	<b>45%</b>	<b>2,106,535</b>	<b>238,465</b>	<b>2,243,000</b>	
<b>Administrative Charges/Transfers</b>									
60400	Overhead Charges/Credits	278,110	292,500	145,049	50%	295,911	(3,411)	326,800	5% of revenue to GF
60800	Other Funds Admin Offset/CR	153,363	200,099	96,339	48%	211,331	(11,232)	212,345	GF staffing charge
<b>SUBTOTAL</b>		<b>431,474</b>	<b>492,599</b>	<b>241,388</b>	<b>49%</b>	<b>507,242</b>	<b>(14,643)</b>	<b>539,145</b>	
<b>TOTAL EXPENDITURES</b>		<b>5,927,007</b>	<b>6,937,599</b>	<b>3,176,003</b>	<b>46%</b>	<b>6,477,735</b>	<b>459,864</b>	<b>7,120,145</b>	
<b>BALANCE</b>		<b>(364,797)</b>	<b>(1,087,599)</b>	<b>(275,019)</b>	<b>25%</b>	<b>(559,523)</b>	<b>528,076</b>	<b>(584,145)</b>	

## Budget Detail Worksheet

**Dept:** HUMAN RESOURCES  
**Fund:** 740 - GENERAL BENEFITS FUND  
**Program:** 14326 - WORKERS COMPENSATION BENEFITS

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
35092	Charges - Other - To Depts	1,603,264	1,600,000	884,155	55%	1,606,958	6,958	1,578,000	
39069	Reimbursements - Other	25,194	50,000	605	1%	40,848	(9,152)	25,000	
<b>TOTAL REVENUE</b>		<b>1,628,457</b>	<b>1,650,000</b>	<b>884,760</b>	<b>54%</b>	<b>1,647,806</b>	<b>(2,194)</b>	<b>1,603,000</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
41000	Benefit Program Administration	87,000	95,000	44,154	46%	88,308	6,692	95,000	AdminSure administration fee
41002	Worker's Comp Payments	838,294	1,250,000	704,371	56%	1,795,871	(545,871)	1,250,000	Medical services rendered for on-the-job injuries; Disability payments for employees injured on-the-job and temporarily unable to perform the essential functions of their position
41004	Compensation Payments	801,078	-	-	-	-	-	-	Moved to 41002
41006	Insurance & Bonds	109,919	120,000	165,287	138%	179,192	(59,192)	180,000	Excess Workers' Compensation insurance
43090	Contractual - Other	295,155	50,000	-	0%	30,390	19,610	50,000	Legal services - Falk & Hamblin; AdminSure - nurse case management, utilization review & bill review; ADA job analyses; ergonomic evaluations; safety training
<b>SUBTOTAL</b>		<b>2,131,446</b>	<b>1,515,000</b>	<b>913,812</b>	<b>60%</b>	<b>2,093,761</b>	<b>(578,761)</b>	<b>1,575,000</b>	
<b>Administrative Charges/Transfers</b>									
60400	Overhead Charges/Credits	81,423	82,500	44,238	54%	82,390	110	80,150	5% of revenue to GF
60800	Other Funds Admin Offset/CR	153,363	200,099	96,339	48%	211,331	(11,232)	212,345	GF staffing charge
<b>SUBTOTAL</b>		<b>234,786</b>	<b>282,599</b>	<b>140,577</b>	<b>102%</b>	<b>293,721</b>	<b>(11,122)</b>	<b>292,495</b>	
<b>TOTAL EXPENDITURES</b>		<b>2,366,232</b>	<b>1,797,599</b>	<b>1,054,389</b>	<b>59%</b>	<b>2,387,482</b>	<b>(589,883)</b>	<b>1,867,495</b>	
<b>BALANCE</b>		<b>(737,775)</b>	<b>(147,599)</b>	<b>(169,629)</b>	<b>115%</b>	<b>(739,676)</b>	<b>(592,077)</b>	<b>(264,495)</b>	

## Budget Detail Worksheet

**Dept:** HUMAN RESOURCES  
**Fund:** 740 - GENERAL BENEFITS FUND  
**Program:** 14350 - RETIREMENT BENEFITS

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
35092	Charges - Other - To Depts	5,195,533	4,870,000	2,209,312	45%	4,232,716	(637,284)	4,468,000	City Paid PERS
35099	Charges - Other - Misc	1,600,585	1,300,000	1,096,633	84%	2,105,480	805,480	1,921,000	Employee Paid PERS
39069	Reimbursements - Other	1,323,350	800,000	661,675	-	1,323,350	523,350	1,323,350	SAWRA retirement reimbursement
<b>TOTAL REVENUE</b>		<b>8,119,468</b>	<b>6,970,000</b>	<b>3,967,620</b>	<b>57%</b>	<b>7,661,546</b>	<b>691,546</b>	<b>7,712,350</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
41004	Compensation Payments	7,717	10,000	-	0%	-	10,000	-	
41008	Retirement Contributions	6,214,396	6,600,000	3,360,569	51%	6,412,197	187,803	6,464,000	CalPERS City & employee portion of retirement contributions.
<b>SUBTOTAL</b>		<b>6,222,113</b>	<b>6,610,000</b>	<b>3,360,569</b>	<b>51%</b>	<b>6,412,197</b>	<b>197,803</b>	<b>6,464,000</b>	
<b>Administrative Charges/Transfers</b>									
60400	Overhead Charges/Credits	405,973	348,500	198,381	57%	383,077	(34,577)	385,618	5% of revenue to GF
<b>SUBTOTAL</b>		<b>405,973</b>	<b>348,500</b>	<b>198,381</b>	<b>57%</b>	<b>383,077</b>	<b>(34,577)</b>	<b>385,618</b>	
<b>TOTAL EXPENDITURES</b>		<b>6,628,086</b>	<b>6,958,500</b>	<b>3,558,950</b>	<b>51%</b>	<b>6,795,274</b>	<b>163,226</b>	<b>6,849,618</b>	
<b>BALANCE</b>		<b>1,491,381</b>	<b>11,500</b>	<b>408,671</b>	<b>3554%</b>	<b>866,272</b>	<b>854,772</b>	<b>862,732</b>	

## Budget Detail Worksheet

**Dept:** HUMAN RESOURCES  
**Fund:** 750 - LIABILITY ADMINISTRATION FUND  
**Program:** 14335 - PUBLIC LIABILITY ADMIN

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
35092	Charges - Other - To Depts	1,708,000	2,017,000	2,017,000	100%	2,017,000	-	2,017,000	
39069	Reimbursements - Other	1,000,000	-	425,133	-	425,133	425,133	-	
<b>TOTAL REVENUE</b>		<b>2,708,000</b>	<b>2,017,000</b>	<b>2,442,133</b>	<b>121%</b>	<b>2,442,133</b>	<b>425,133</b>	<b>2,017,000</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	804,942	700,000	327,373	47%	754,485	(54,485)	800,000	Ferguson, Praet & Sherman; Jones & Mayer; Liebert Cassidy Whitmore; Pollak, Vida & Fisher; Woodruff, Spradlin & Smart; Haight, Brown & Bonesteel - legal services
43090	Contractual - Other	24,960	-	55	-	109	(109)	-	
44030	Training & Meeting	19	1,000	-	0%	-	1,000	1,000	Attend Risk Management training workshops and classes
44034	Mileage	100	-	-	-	-	-	-	
45000	Insurance & Bonds	558,444	600,000	593,228	99%	593,228	6,772	600,000	Property, liability, employment practices, crime, boiler and machinery insurance
45002	Claims & Damages	1,371,318	750,000	153,159	20%	1,266,400	(516,400)	1,000,000	Pending liability litigation
45004	Liability/Litigation Administration	39,088	25,000	13,485	54%	40,000	(15,000)	25,000	Carl Warren liability claims administration
<b>SUBTOTAL</b>		<b>2,798,870</b>	<b>2,076,000</b>	<b>1,087,300</b>	<b>52%</b>	<b>2,654,222</b>	<b>(578,222)</b>	<b>2,428,000</b>	
<b>Administrative Charges/Transfers</b>									
60400	Overhead Charges/Credits	135,400	100,850	122,107	121%	122,107	(21,257)	-	5% of revenue to GF
60800	Other Funds Admin Offset/CR	306,727	400,198	192,678	48%	422,663	(22,465)	424,690	GF staffing charge
<b>SUBTOTAL</b>		<b>442,127</b>	<b>501,048</b>	<b>314,784</b>	<b>63%</b>	<b>544,770</b>	<b>(43,722)</b>	<b>424,690</b>	
<b>TOTAL EXPENDITURES</b>		<b>3,240,996</b>	<b>2,577,048</b>	<b>1,402,084</b>	<b>54%</b>	<b>3,198,992</b>	<b>(621,944)</b>	<b>2,850,690</b>	
<b>BALANCE</b>		<b>(532,996)</b>	<b>(560,048)</b>	<b>1,040,049</b>	<b>-186%</b>	<b>(756,859)</b>	<b>(196,811)</b>	<b>(833,690)</b>	





# FINANCE



**Budget Detail Worksheet**

Dept: FINANCE  
Fund: 100 - GENERAL FUND  
Program: 20000 - GENERAL CITY REVENUES/EXPENSES

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
30000	Prop Taxes - Current - Secured	2,212,318	2,240,000	1,219,664	54%	2,299,706	59,706	2,242,000	
30002	Prop Taxes - Current - Unsecured	87,751	80,000	54,684	68%	66,639	(13,361)	85,000	
30020	Prop Taxes - Supplemental	51,636	60,000	29,056	48%	70,431	10,431	60,000	
30030	Prop Taxes - Residual	1,386,675	1,584,000	-	0%	1,973,541	389,541	1,964,200	
30040	Prop Taxes - Other - Misc	1,207	2,000	48	2%	940	(1,060)	1,500	
30042	Prop Taxes - Public Utility	78,532	80,000	-	0%	82,850	2,850	80,000	
30043	Prop Taxes - Home Owners	16,789	18,000	2,382	13%	15,880	(2,120)	17,000	
30045	Prop Taxes - In Lieu VLF	8,074,210	8,266,400	-	0%	8,710,469	444,069	9,033,000	
30049	Prop Taxes - Pass Thru Agrmnts	450,976	496,000	301,524	61%	496,050	50	505,000	
30060	Utility Users Tax	4,917,994	5,100,000	1,923,310	38%	4,470,450	(629,550)	4,800,000	
30080	Business License Taxes	1,212,658	1,260,000	687,530	55%	1,325,404	65,404	1,250,000	
30081	ADA Compliance Fee	3,512	-	1,590	-	-	-	-	- moved to 62050
30500	Sales Taxes	11,596,743	14,309,000	4,178,090	29%	15,897,657	1,588,657	16,820,000	HDL Estimate
30501	Sales Taxes - In Lieu	3,949,278	1,812,000	-	0%	1,035,343	(776,657)	-	Triple Flip Payment
30520	Franchise Tax - Public Utility	765,875	765,000	-	0%	733,590	(31,410)	740,000	
30522	Franchise Tax - PCTA	644,751	635,000	304,975	48%	630,120	(4,880)	650,000	
30540	Transient Occupancy Taxes	713,760	688,000	339,958	49%	776,997	88,997	750,000	
30580	Taxes - Property Transfer Tax	204,707	200,000	149,334	75%	298,668	98,668	300,000	
33000	Interest Income - Pooled	382,703	274,000	102,039	37%	360,012	86,012	350,000	
33020	Interest Income - Other	19,739	-	(42,905)	-	(42,905)	(42,905)	-	Mark portfolio to market at year end
33560	Rent income - Facilities	698,227	682,000	378,048	55%	618,054	(63,946)	700,000	
34200	I/GVT - In Lieu Taxes - MVLF	38,642	-	37,163	-	37,163	37,163	38,000	
34294	IGVT - State - Other	4,935	-	138	-	143	143	-	
35025	Staff Charges - ROPS SAWRA	743,864	652,000	423,580	65%	608,257	(43,743)	376,000	ROPS Admin Allowance
35053	Charges - Parking Meter	44,609	41,000	21,537	53%	43,074	2,074	45,000	
35092	Charges - Other Depts	1,287,327	1,171,740	842,963	72%	1,297,747	126,007	1,099,721	5% of Non- General Fund revenue is overhead for the GF
39000	Reimbursements - Solar Panels	23,025	18,000	13,398	74%	26,796	8,796	26,000	
39069	Reimbursements - Other	243	-	-	-	-	-	-	
39090	Other Revenue - Misc Receipts	5,766	-	-	-	-	-	-	
39092	Other Revenue - Cash Over/short	(96)	-	(54)	-	(54)	(54)	-	
81000	Transfers In	-	1,575,000	1,576,620	100%	1,576,620	1,620	3,365,005	
84000	Property Sales	549	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>39,618,906</b>	<b>42,009,140</b>	<b>12,544,672</b>	<b>30%</b>	<b>43,409,642</b>	<b>1,400,502</b>	<b>45,297,426</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
48502	Taxes - Property	11,019	16,000	15,834	99%	15,834	166	16,000	Trash and sewer fees on property tax bills
97200	Bad Debt Expense	(32,950)	-	(11,757)	-	(11,757)	11,757	-	
<b>SUBTOTAL</b>		<b>(21,931)</b>	<b>16,000</b>	<b>4,077</b>	<b>392%</b>	<b>4,077</b>	<b>11,923</b>	<b>16,000</b>	
<b>Transfers</b>									
91000	Transfers Out	25,000	25,000	25,000	100%	25,000	-	25,000	Water Lifeline Program
<b>SUBTOTAL</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>100%</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	
<b>TOTAL EXPENDITURES</b>		<b>3,069</b>	<b>41,000</b>	<b>29,077</b>	<b>71%</b>	<b>29,077</b>	<b>11,923</b>	<b>41,000</b>	
<b>BALANCE</b>		<b>39,615,837</b>	<b>41,968,140</b>	<b>12,515,595</b>	<b>31%</b>	<b>43,380,565</b>	<b>1,388,580</b>	<b>45,256,426</b>	

## Budget Detail Worksheet

**Dept:** FINANCE  
**Fund:** 100 - GENERAL FUND  
**Program:** 21000 - FINANCE ADMINISTRATION

Account Number	Line Item	Actual 2014-15	Adopted Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
34222	I/GVT - State - Mandated Cost	196,466	10,000	55,721	557%	55,721	45,721	-	
35099	Charges - Other - Misc	5,366	5,000	1,269	25%	2,538	(2,462)	5,000	
39090	Other Revenue - Misc Receipts	5,880	6,800	3,050	45%	6,100	(700)	6,000	AR charges
	<b>TOTAL REVENUE</b>	<b>207,713</b>	<b>21,800</b>	<b>60,040</b>	<b>275%</b>	<b>64,359</b>	<b>42,559</b>	<b>11,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	642,821	650,000	299,183	46%	576,995	73,005	641,055	
40001	Overtime - Salaried	1,977	4,000	1,900	47%	3,236	764	4,000	For payroll & accounts payable
40002	Special and Holiday Pay	18,114	-	7,033	-	17,126	(17,126)	-	
40008	Payoffs - Compensatory Time	101	-	306	-	611	(611)	-	
40080	Mid-Yr/Year-end Adjustments	36,543	-	(50,052)	-	(4,338)	4,338	-	
	<b>SUBTOTAL</b>	<b>699,557</b>	<b>654,000</b>	<b>258,369</b>	<b>40%</b>	<b>593,631</b>	<b>60,369</b>	<b>645,055</b>	
40007	Payoffs - Vacation	25,986	24,000	17,061	71%	17,061	6,939	22,437	
40040	PERS Retirement	135,416	168,000	72,734	43%	140,274	27,726	171,809	
40060	Medicare Tax	10,635	11,000	5,002	45%	9,646	1,354	10,034	
40062	Insurance/Rebate	128,370	112,000	47,471	42%	94,943	17,057	114,636	
40065	Worker's Compensation	4,841	5,000	2,277	46%	4,391	609	4,567	
40066	Leave Payoff Offset	(18,986)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	31,000	14,467	47%	28,935	2,065	29,300	
40092	General Benefits Offset	7,138	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>293,400</b>	<b>351,000</b>	<b>159,012</b>	<b>45%</b>	<b>295,249</b>	<b>55,751</b>	<b>352,783</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>992,957</b>	<b>1,005,000</b>	<b>417,382</b>	<b>42%</b>	<b>888,880</b>	<b>116,120</b>	<b>997,838</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	3,724	3,000	2,351	78%	16,702	(13,702)	3,000	Jones & Mayer Attorney services
43030	Audit Fees	25,635	23,000	22,110	96%	22,110	890	23,000	White Nelson, Diehl, Evans LLP annual
43090	Contractual - Other	50,080	102,000	77,002	75%	166,181	(64,181)	122,000	Union Bank Custody Fees; HDL sales tax and property tax services; Collection services; RCS Fee Update; Financial Consultants; California Municipal Statistics for CAFR; Armored car service; Actuarial valuation
44000	Supplies	13,507	15,000	6,496	43%	15,201	(201)	15,000	Basic supplies; copy machine paper costs
44002	Printing	3,408	5,000	2,184	44%	5,402	(402)	5,000	AP forms, Budget and CAFR covers and dividers, check stock, forms, envelopes, business cards, calendar cards
44010	Postage	3,963	5,000	1,995	40%	4,789	211	5,000	Federal Express, postage for accounts payable and accounts receivable
44020	Special Department Expense	1,721	3,000	180	6%	960	2,040	3,000	Filing fees, GFOA, data charges, State confirmation fee for audit
44030	Training & Meeting	1,057	7,000	1,205	17%	4,410	2,590	7,000	GFOA and CSMFO annual conferences; Diehl Evans Payroll/AP seminar; League of California Cities, CSMFO monthly chapter meetings
44034	Mileage	185	1,000	111	11%	223	777	500	
44050	Equipment Rental	91	-	-	-	-	-	-	
44060	Publications & Subscriptions	245	-	-	-	262	(262)	-	
44062	Membership Dues	1,317	1,000	75	8%	1,665	(665)	2,000	Government Finance Officers Association, California Society of Municipal Finance Officers, Department of California CPA renewal, Costco, National Institute of Governmental Purchasing
44080	Repairs & Maintenance-Equip	123	1,000	52	5%	104	896	500	Copier costs
	<b>SUBTOTAL</b>	<b>105,055</b>	<b>166,000</b>	<b>113,762</b>	<b>69%</b>	<b>238,009</b>	<b>(72,009)</b>	<b>186,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	1,000	1,000	1,000	100%	1,000	-	689	Pool vehicles
44054	Vehicle Replacement Charge	1,000	1,000	1,000	100%	1,000	-	962	
44056	Information Systems Charge	138,000	138,000	138,000	100%	138,000	-	138,000	
44085	Government Buildings Charge	18,000	19,000	19,000	100%	19,000	-	19,300	
44092	Liability Claims Charge	11,000	11,000	11,000	100%	11,000	-	11,000	
	<b>SUBTOTAL</b>	<b>169,000</b>	<b>170,000</b>	<b>170,000</b>	<b>100%</b>	<b>170,000</b>	<b>-</b>	<b>169,951</b>	

## Budget Detail Worksheet

**Dept:** FINANCE  
**Fund:** 100 - GENERAL FUND  
**Program:** 21000 - FINANCE ADMINISTRATION

Account Number	Line Item	Actual 2014-15	Adopted Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>Administrative Charges/Transfers</b>									
60300	Utility Admin Offset/Credits	(315,864)	(335,250)	(175,286)	52%	(324,222)	(11,028)	(338,447)	GF staffing 25%
60800	Other Funds Admin Offset/CR	(189,519)	(201,150)	(105,172)	52%	(194,533)	(6,617)	(203,068)	GF staffing 15%
<b>SUBTOTAL</b>		<b>(505,383)</b>	<b>(536,400)</b>	<b>(280,457)</b>	<b>52%</b>	<b>(518,756)</b>	<b>(17,644)</b>	<b>(541,516)</b>	
<b>TOTAL EXPENDITURES</b>		<b>761,629</b>	<b>804,600</b>	<b>420,686</b>	<b>52%</b>	<b>778,133</b>	<b>26,467</b>	<b>812,273</b>	
<b>BALANCE</b>		<b>(553,916)</b>	<b>(782,800)</b>	<b>(360,646)</b>	<b>46%</b>	<b>(713,774)</b>	<b>16,093</b>	<b>(801,273)</b>	

## Budget Detail Worksheet

**Dept:** FINANCE  
**Fund:** 230 - DEBT SERVICE ADMINISTRATION FUND  
**Program:** 11200 - DEBT SERVICE ADMINISTRATION

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	15,274	8,000	5,218	65%	15,736	7,736	8,000	
33020	Interest Income - Other	5	-	1	-	1	1	-	
81000	Transfers In								From the Water fund for 800 MHz radio
		110,901	60,000	60,000	100%	60,000	-	60,000	debt service
81050	Transfers In - Cap Projects	7,883	-	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>134,062</b>	<b>68,000</b>	<b>65,219</b>	<b>96%</b>	<b>75,738</b>	<b>7,738</b>	<b>68,000</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
43090	Contractual - Other	511	3,500	-	0%	2,983	517	3,500	Trustee fees, Dissemination Agent
	<b>SUBTOTAL</b>	<b>511</b>	<b>3,500</b>	<b>-</b>	<b>0%</b>	<b>2,983</b>	<b>517</b>	<b>3,500</b>	Services, Arbitrage
<b>Debt Service</b>									
49202	Principal	120,474	208,439	-	0%	208,439	-	218,000	Debt service payments on the \$7,825,000
49000	Interest Expense	37,278	54,100	27,049	50%	54,100	-	45,761	2008 Westminster Certificates of
	<b>SUBTOTAL</b>	<b>157,752</b>	<b>262,539</b>	<b>27,049</b>	<b>10%</b>	<b>262,539</b>	<b>-</b>	<b>263,761</b>	Participation - Rose Center and 800 MHz
									radio system
<b>Administrative Charges/Transfers</b>									
91000	Transfers Out	-	-	-	-	-	-	580,000	Excess fund balance to General Fund
	<b>SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>580,000</b>	
	<b>TOTAL EXPENDITURES</b>	<b>158,262</b>	<b>266,039</b>	<b>27,049</b>	<b>10%</b>	<b>265,522</b>	<b>517</b>	<b>847,261</b>	
	<b>BALANCE</b>	<b>(24,200)</b>	<b>(198,039)</b>	<b>38,170</b>	<b>-19%</b>	<b>(189,785)</b>	<b>8,254</b>	<b>(779,261)</b>	

## Budget Detail Worksheet

**Dept:** FINANCE  
**Fund:** 800 - RESTRICTED/CONTINGENCY FOR PROJECTS  
**Program:** 80001 - GENERAL FUND - RESTRICTED/CONTINGENCY

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	-	-	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	-	-	-	-	-	-	-	
<b>EXPENDITURES</b>									
<b><u>Administrative Charges/Transfers</u></b>									
91000	Transfers Out	-	592,000	592,000	100%	592,000	-	2,200,005	Close fund and transfer balance to General Fund
91050	Transfers Out - Capital Projects	3,708,000	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	3,708,000	592,000	592,000	100%	592,000	-	2,200,005	
	<b>TOTAL EXPENDITURES</b>	3,708,000	592,000	592,000	100%	592,000	-	2,200,005	
	<b>BALANCE</b>	(3,708,000)	(592,000)	(592,000)	100%	(592,000)	-	(2,200,005)	

## Budget Detail Worksheet

**Dept:** FINANCE  
**Fund:** 600 - WATER UTILITY FUND  
**Program:** 23000 - UTILITY BILLING & COLLECTION

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33020	Interest Income - Other	20	-	7	-	7	7	-	
35060	Metered Water Sales	13,324,386	14,400,000	5,186,253	36%	12,447,007	(1,952,993)	13,000,000	Tier 2 in Conservation Reserve Fund
35061	Water Surcharge	71,274	75,000	28,037	37%	67,290	(7,710)	75,000	Charged on Midway City accounts
35062	Establishment Charges	58,230	65,000	36,930	57%	88,632	23,632	70,000	New account set up
35063	Water Waste Fee	-	-	550	-	1,320	1,320	1,500	
35066	Delinquent Charges	199,667	210,000	103,442	49%	206,884	(3,116)	210,000	Delinquent charge
35068	Shutoff Service Charges	22,194	25,000	10,613	42%	25,470	470	25,000	For non-payment
35069	Standby Service Charges	178	-	104	-	250	250	500	
81000	Transfers in	25,000	25,000	25,000	100%	25,000	-	25,000	From GF for Life Line program
	<b>TOTAL REVENUE</b>	<b>13,700,949</b>	<b>14,800,000</b>	<b>5,390,936</b>	<b>36%</b>	<b>12,861,860</b>	<b>(1,938,140)</b>	<b>13,407,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	202,331	218,000	115,001	53%	221,788	(3,788)	209,138	
40001	Overtime - Salaried	173	1,000	113	11%	225	775	1,000	
40002	Special and Holiday Pay	5,151	-	2,695	-	5,390	(5,390)	-	
40020	Part Time Wages	-	20,000	2,440	12%	2,440	17,560	20,000	
40080	Mid-Yr/Year-end Adjustments	11,054	-	(12,643)	-	5,370	(5,370)	-	
	<b>SUBTOTAL</b>	<b>218,710</b>	<b>239,000</b>	<b>107,606</b>	<b>45%</b>	<b>235,213</b>	<b>3,787</b>	<b>230,138</b>	
40007	Payoffs - Vacation	6,128	8,000	6,160	77%	11,880	(3,880)	7,320	
40040	PERS Retirement	19,729	54,000	27,717	51%	53,454	546	56,051	
40045	PARS Retirement Part Time	-	1,000	37	4%	71	929	300	
40060	Medicare Tax	3,434	4,000	2,038	51%	3,931	69	3,780	
40062	Insurance/Rebate	171,891	47,000	22,318	47%	43,041	3,959	47,716	
40065	Worker's Compensation	1,563	2,000	928	46%	1,789	211	1,721	
40066	Leave Payoff Offset	(3,128)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	24,000	11,655	49%	23,310	690	25,400	
40092	General Benefits Offset	9,043	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>208,659</b>	<b>140,000</b>	<b>70,852</b>	<b>51%</b>	<b>137,476</b>	<b>2,524</b>	<b>142,288</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>427,369</b>	<b>379,000</b>	<b>178,458</b>	<b>47%</b>	<b>372,689</b>	<b>6,311</b>	<b>372,426</b>	
<b>Operations &amp; Maintenance</b>									
43030	Audit Fees	8,000	9,000	4,180	46%	9,000	-	9,000	White Nelson, Diehl, Evans LLP annual audit - water portion
43090	Contractual - Other	100,600	112,000	33,788	30%	106,728	5,272	113,000	Rating Services, Trustee Services, Arbitrage Rebate, RCS Fee Update, California Infrastructure Bank Admin Fee, County of Orange bill processing and printing, Dissemination Agent Services
44000	Supplies	544	5,000	84	2%	2,167	2,833	2,000	Allocation of copier paper costs; supplies
44002	Printing	3,232	5,000	276	6%	5,000	(0)	5,000	Water statements, remittance envelopes, municipal statements, disconnect notices
44010	Postage	4,952	5,000	3,473	69%	6,946	(1,946)	7,000	Postage for delinquent water bills
44020	Special Department Expense	107,056	110,000	59,970	55%	119,939	(9,939)	110,000	Bank charges, credit card processing charges, Paymentus
44050	Equipment Rental	6,405	8,000	2,864	36%	4,224	3,777	8,000	Copier lease
44080	Repairs & Maintenance-Equip	960	2,000	240	12%	1,200	800	2,000	Copier costs
97200	Bad Debt Expense	10,252	-	5,796	-	11,592	(11,592)	-	
	<b>SUBTOTAL</b>	<b>242,000</b>	<b>256,000</b>	<b>110,671</b>	<b>43%</b>	<b>266,797</b>	<b>(10,797)</b>	<b>256,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	1,000	1,000	1,000	100%	1,000	-	690	Pool vehicles
44054	Vehicle Replacement Charge	1,000	1,000	1,000	100%	1,000	-	962	
44056	Information Systems Charge	138,000	138,000	138,000	100%	138,000	-	138,000	
44085	Government Buildings Charge	18,000	19,000	19,000	100%	19,000	-	19,300	
44092	Liability Claims Charge	6,000	6,000	6,000	100%	6,000	-	6,000	
	<b>SUBTOTAL</b>	<b>164,000</b>	<b>165,000</b>	<b>165,000</b>	<b>100%</b>	<b>165,000</b>	<b>-</b>	<b>164,952</b>	

### Budget Detail Worksheet

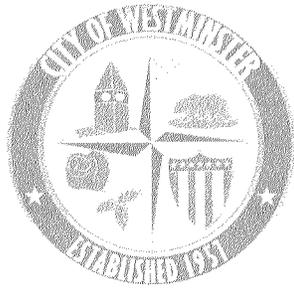
**Dept:** FINANCE  
**Fund:** 600 - WATER UTILITY FUND  
**Program:** 23000 - UTILITY BILLING & COLLECTION

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>Debt Service</b>									
49202	Principal	-	355,000	-	0%	354,424	576	368,441	\$5,035,000 2008 Certificates of Participation Series (Water System Refunding Program); \$889,355 loan payable to the Orange County Water District; \$2,000,000 installment sale agreement payable to California Infrastructure and Economic Development Bank
49000	Interest Expense	201,293	164,000	57,226	35%	164,383	(383)	150,728	
<b>SUBTOTAL</b>		<b>201,293</b>	<b>519,000</b>	<b>57,226</b>	<b>11%</b>	<b>518,807</b>	<b>193</b>	<b>519,169</b>	
<b>Administrative Charges/Transfers</b>									
91000	Transfers Out	60,000	60,000	60,000	100%	60,000	-	60,000	Water portion of the debt service on the 800mHz - to fund 230
<b>SUBTOTAL</b>		<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>100%</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>	
<b>TOTAL EXPENDITURES</b>		<b>1,094,661</b>	<b>1,379,000</b>	<b>571,355</b>	<b>41%</b>	<b>1,383,292</b>	<b>(4,292)</b>	<b>1,372,547</b>	
<b>BALANCE</b>		<b>12,606,287</b>	<b>13,421,000</b>	<b>4,819,581</b>	<b>36%</b>	<b>11,478,567</b>	<b>(1,933,848)</b>	<b>12,034,453</b>	





**POLICE**



## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 100 - GENERAL FUND  
**Program:** 31000 - GENERAL POLICE SERVICES

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
30505	Sales Taxes - Public Safety	179,628	208,000	53,884	26%	165,000	(43,000)	165,000	
31598	Permits - Other - Police	17,930	16,000	5,890	37%	13,618	(2,382)	16,000	
32500	Fines - Vehicle - Code	267,237	300,000	74,983	25%	179,959	(120,041)	270,000	13% of State fines to City
32520	Fines - Ordinance - Violations	737,849	650,000	273,114	42%	655,472	5,472	650,000	parking
32521	Fines - Administrative Citations	15,253	15,000	11,310	75%	22,620	7,620	15,000	
34098	I/GVT - Fed - Other	7,407	-	2,772	-	5,543	5,543	-	
34220	I/GVT - State Reimburse - Post	28,033	-	15,090	-	16,181	16,181	10,000	
34294	I/GVT - State - Other	3,106	-	-	-	-	-	-	
35040	Charges - Police-Spec Services	143,197	165,000	140,450	85%	132,045	(32,955)	140,000	
35041	Charges - Police-False Alarm	136,713	140,000	71,568	51%	143,136	3,136	143,000	
35042	Charges-Police-Booking Fees	32,704	8,000	16,501	206%	33,003	25,003	33,000	
35043	Charges-Police-Jail Payphone	207	1,000	124	12%	249	(751)	1,000	
39049	Other Revenue - Donations-Misc	10,112	2,000	(112)	-6%	(223)	(2,223)	-	
39069	Reimbursements - Other	7,552	7,000	24	0%	48	(6,952)	7,000	
39092	Other Revenue - Cash Over/Short	(0)	-	(1)	-	(1)	(1)	-	
81000	Transfers In	40,000	-	-	-	-	-	-	
81050	Transfers In - Cap Projects	6,877	-	-	-	-	-	-	
84000	Property Sales	9,864	5,000	583	12%	1,166	(3,834)	5,000	
<b>TOTAL REVENUE</b>		<b>1,643,669</b>	<b>1,517,000</b>	<b>666,181</b>	<b>44%</b>	<b>1,367,814</b>	<b>(149,186)</b>	<b>1,455,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	10,851,141	11,739,000	6,124,425	52%	11,373,931	365,069	11,468,187	50% of one Officer's salary/benefits charged to Account # 19000 (Housing Authority Fund)
40001	Overtime - Salaried	848,214	663,000	374,174	56%	694,894	(31,894)	663,000	
40002	Special and Holiday Pay	80,618	347,000	44,396	13%	96,414	250,586	345,650	
40003	Injured on Duty Pay	155,258	-	157,046	-	291,657	(291,657)	-	
40008	Payoffs - Compensatory Time	83,526	-	46,096	-	79,140	(79,140)	-	
40009	Payoffs - Holiday	208,346	-	250,927	-	256,657	(256,657)	-	
40020	Part Time Wages	318,043	599,000	223,635	37%	451,743	147,257	599,000	
40080	Mid-Yr/Year-End Adjustments	721,065	-	(1,001,034)	-	23,239	(23,239)	-	
40090	Salary/Benefits Reimburse	(39,863)	-	(4,153)	-	(7,713)	7,713	-	
<b>SUBTOTAL</b>		<b>13,226,348</b>	<b>13,348,000</b>	<b>6,215,512</b>	<b>47%</b>	<b>13,259,963</b>	<b>88,037</b>	<b>13,075,837</b>	
40006	Payoffs - Sick Leave	11,279	100,000	54,085	54%	76,087	23,913	100,000	
40007	Payoffs - Vacation	261,239	305,000	226,974	74%	296,293	8,707	303,259	
40040	PERS Retirement	2,959,932	2,147,000	1,181,888	55%	2,194,935	(47,935)	2,261,327	
40041	PERS Unfunded Liability	-	1,487,989	1,487,989	-	1,487,989	-	1,833,363	
40045	PARS Retirement Part Time	3,318	9,000	2,506	28%	4,654	4,346	8,265	
40060	Medicare Tax	188,975	198,000	109,754	55%	203,829	(5,829)	196,386	
40062	Insurance/Rebate	2,673,535	1,901,000	880,272	46%	1,858,307	42,693	1,958,578	
40065	Worker's Compensation	1,132,267	1,173,000	663,228	57%	1,231,709	(58,709)	1,160,544	
40066	Leave Payoff Offset	(191,644)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	1,083,000	532,164	-	1,064,328	18,672	1,161,100	
40092	General Benefits Offset	461,172	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>7,500,075</b>	<b>8,403,989</b>	<b>5,138,861</b>	<b>61%</b>	<b>8,418,130</b>	<b>(14,141)</b>	<b>8,982,822</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>20,726,423</b>	<b>21,751,989</b>	<b>11,354,373</b>	<b>52%</b>	<b>21,678,093</b>	<b>73,896</b>	<b>22,058,659</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	173,857	82,000	51,042	62%	80,675	1,325	82,000	City Attorney legal fees
43074	Utilities - Telephone	30,937	51,000	11,930	23%	35,225	15,775	51,000	Cellular phones and regular telephones
43090	Contractual - Other	805,316	888,400	394,816	44%	881,036	7,364	927,500	Funds are provided for parking citation processing agreement, Citywide parking control and enforcement services, DUI blood technician fees, Emergency Room & Physician fees for Sexual Assault Victim examinations, towing/ storage fees for vehicles stored for evidence, record destruction charges, range fees, narcotics destruction charges & regional helicopter assistance in major crimes, dictation, sign language interpreter, Microsoft Enterprise Agreement, Internal Affairs investigations, and COPLINK. Increase for AFIS.

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 100 - GENERAL FUND  
**Program:** 31000 - GENERAL POLICE SERVICES

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
43095	Jail Expense	8,416	200,000	50,765	25%	200,000	0	200,000	
43097	Jail Booking Fees	-	7,000	-	0%	6,000	1,000	7,000	Pay for subjects booked throughout the State for municipal code violations and prisoners booked at Huntington Beach Jail requiring special handling who normally would be separated from the Orange County Jail main population.
44000	Supplies	91,598	52,000	16,139	31%	43,004	8,996	52,000	Purchase of office supplies such as catalog envelopes, pencils, pens, binders, file folders, file storage boxes, calendars, computer disks, digital photo supplies, miscellaneous forensic supplies, paper for the copy machine and printers, pre-booking forms, Probable Cause Declarations, etc.
44002	Printing	7,666	23,000	3,978	17%	12,478	10,522	23,000	Printing of Department items such as forms, letterhead, Department envelopes, business cards, property evidence tags, property receipts, and citations. The printing costs fluctuate due to fact that outside vendors are used.
44010	Postage	10,719	18,000	5,228	29%	11,260	6,740	18,000	All classes of postage, including UPS and Federal Express items.
44020	Special Department Expense	20,531	12,000	11,119	93%	17,840	(5,840)	12,000	Purchase of bicycle registration forms and renewal stickers, food for prisoners held over six hours, fees for helium tank refills, and fees incurred when requesting information related to crime reports from various cellular phone companies as mandated by a subpoena.
44024	K-9 Expenditures	10,368	-	-	-	-	-	-	In 34100
44025	Special Investigations	6,000	6,000	-	0%	6,000	-	6,000	Funds are used to further investigations.
44027	Range Expenditures	-	9,281	3,051	33%	16,371	(7,090)	10,000	
44030	Training & Meeting	141,380	98,000	52,178	53%	104,355	(6,355)	98,000	Attendance by Department employees at various training seminars and conferences related to City business and Department functions including POST reimbursable and non-reimbursable costs. Some are statewide organizations and others are county wide. These provide training on new case law and legislation, as well as other new developments in the areas of law enforcement that the attendees are working in. Also covered are training expenses for our SWAT and Trauma Support Teams and any in-house training requiring the use of an outside instructor.
44032	Disaster Preparedness	596	3,000	796	27%	1,592	1,408	3,000	CERT funds
44040	Uniforms	39,917	43,461	19,499	45%	42,849	612	44,000	Purchase of uniforms for all employees in the 31000 activity. The single largest expenditure is covered by the contract for general uniforms items which has been awarded to Keystone Uniforms OC. Other items covered are badges, shoulder patches, soft hats, and other miscellaneous items of uniform wear.
44042	Safety Equipment	67,824	70,358	30,398	43%	67,453	2,905	72,000	Included in this category are funds for the purchase of safety items. Such items as ballistic vests and covers, batons, helmets, OC Spray, Bianchi Accumold Elite equipment (duty belts, etc.), gloves, safety glasses, motorcycle boots, and other equipment used by the Pro and SWAT Teams. The majority cost is attributable to road flares, ammunition cost, digital recorders, pac-set batteries, and emergency response related gear.
44050	Equipment Rental	24,134	31,000	14,147	46%	26,145	4,855	31,000	This object provides funds for the lease and service of five digital copy machines; pager rental for the Chaplains.

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 100 - GENERAL FUND  
**Program:** 31000 - GENERAL POLICE SERVICES

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
44060	Publications & Subscriptions	7,875	11,000	3,806	35%	7,848	3,152	11,000	Items provided for in this object include a monthly legal update video subscription, various manuals used in personnel/disciplinary actions, legislative updates, California Penal Codes, and others used by officers throughout the Department, ID checking guide, vehicle VIN manuals, Kelley Blue Books for use in appraising stolen/recovered vehicles in preparing required state and federal reports, Public Record Computer Database, and various other manuals/books used in the operation of the Department.
44062	Membership Dues	4,379	7,000	2,751	39%	5,502	1,498	7,000	Provides funding of memberships for Department employees in various professional and other approved organizations. Included are memberships in the California Peace Officers' Association (Management employees only), California Chiefs of Police, Orange County Chiefs/Sheriffs' Association, California Society of Municipal Finance Officers, Western States Burglary Investigators' Association, CCUG, SCAFO, I.A.P.E., O.C. Financial Crimes Investigators' Association, California Association of Property & Evidence, etc. A number of the membership dues have increased.
44070	Advertising	4,905	5,000	3,942	79%	7,883	(2,883)	5,000	This includes advertisements for personnel position on the web and newspapers, as well as materials used that have the PD logo or name on them.
44080	Repairs & Maintenance-Equip	226,617	273,500	145,856	53%	271,375	2,125	275,000	Funds for equipment repair & maintenance, exclusive of fleet vehicles, including technology, general equipment maintenance agreements, and various types of batteries.
<b>SUBTOTAL</b>		<b>1,683,034</b>	<b>1,891,000</b>	<b>821,439</b>	<b>43%</b>	<b>1,844,892</b>	<b>46,108</b>	<b>1,934,500</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	504,000	470,000	470,000	100%	470,000	-	425,540	
44054	Vehicle Replacement Charge	461,000	521,000	521,000	100%	521,000	-	589,811	
44056	Information Systems Charge	286,000	286,000	286,000	100%	286,000	-	386,000	
44085	Government Buildings Charge	1,014,000	1,240,000	1,240,000	100%	1,240,000	-	1,237,432	
44092	Liability Claims Charge	795,000	971,000	971,000	100%	971,000	-	971,000	
<b>SUBTOTAL</b>		<b>3,060,000</b>	<b>3,488,000</b>	<b>3,488,000</b>	<b>100%</b>	<b>3,488,000</b>	<b>-</b>	<b>3,609,783</b>	
<b>Capital Outlay</b>									
47000	Office Furniture & Equipment	171,361	-	-	-	-	-	-	
47022	Computer Equipment - Capitalized	5,485	-	-	-	-	-	-	
47023	Computer Equipment - Non Cap	1,638	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>178,484</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Administrative Charges/Transfers</b>									
91000	Transfers Out	111,000	75,000	75,000	100%	75,000	-	70,000	\$70,000 to 38500 SLESF
<b>SUBTOTAL</b>		<b>111,000</b>	<b>75,000</b>	<b>75,000</b>	<b>100%</b>	<b>75,000</b>	<b>-</b>	<b>70,000</b>	
<b>TOTAL EXPENDITURES</b>		<b>25,758,941</b>	<b>27,205,989</b>	<b>15,738,812</b>	<b>58%</b>	<b>27,085,985</b>	<b>120,004</b>	<b>27,672,942</b>	
<b>BALANCE</b>		<b>(24,115,271)</b>	<b>(25,688,989)</b>	<b>(15,072,631)</b>	<b>59%</b>	<b>(25,718,171)</b>	<b>(29,182)</b>	<b>(26,217,942)</b>	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 100 - GENERAL FUND  
**Program:** 32000 - ANIMAL CONTROL

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
31000	Licenses - Animal	151,577	150,000	69,018	46%	152,643	2,643	250,000	Westminster \$152,000, Stanton \$147,000
31598	Permits - Other - Police	3,040	2,000	1,410	71%	3,384	1,384	2,000	
35040	Charges - Police-Spec Services	-	-	-	-	-	-	106,666	Stanton contract \$160,000 annual Nov. 1 start
35044	Charges - Police - Animal Shelter	11,884	10,950	6,321	58%	12,642	1,692	8,000	
39049	Other Revenue - Donations-Misc	975	-	200	-	400	400	-	
	<b>TOTAL REVENUE</b>	<b>167,476</b>	<b>162,950</b>	<b>76,949</b>	<b>47%</b>	<b>169,069</b>	<b>6,119</b>	<b>366,666</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	109,647	120,000	65,050	54%	120,808	(808)	122,769	
40001	Overtime - Salaried	1,467	10,000	2,032	20%	3,774	6,226	10,000	
40002	Special and Holiday Pay	1,467	4,000	364	9%	778	3,222	3,683	
40009	Payoffs - Holiday	1,698	-	2,555	-	2,555	(2,555)	-	
40020	Part Time Wages	25,714	24,000	1,599	7%	8,112	15,888	49,601	
40080	Mid-Yr/Year-End Adjustments	8,236	-	(8,063)	-	3,518	(3,518)	-	
	<b>SUBTOTAL</b>	<b>148,230</b>	<b>158,000</b>	<b>63,537</b>	<b>40%</b>	<b>139,545</b>	<b>18,455</b>	<b>186,053</b>	
40007	Payoffs - Vacation	-	5,000	-	-	-	5,000	4,297	
40040	PERS Retirement	21,214	30,000	15,210	51%	28,247	1,753	32,903	
40045	PARS Retirement Part Time	386	1,000	24	2%	45	955	744	
40060	Medicare Tax	2,273	3,000	1,181	39%	2,194	806	2,957	
40062	Insurance/Rebate	46,969	31,000	14,829	48%	29,658	1,342	31,747	
40065	Worker's Compensation	15,705	18,000	8,164	45%	15,162	2,838	20,429	
40066	Leave Payoff Offset	2,000	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	21,000	10,325	49%	20,649	351	21,500	
40092	General Benefits Offset	3,953	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>92,500</b>	<b>109,000</b>	<b>49,733</b>	<b>46%</b>	<b>95,955</b>	<b>13,045</b>	<b>114,577</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>240,730</b>	<b>267,000</b>	<b>113,271</b>	<b>42%</b>	<b>235,500</b>	<b>31,500</b>	<b>300,630</b>	
<b>Operations &amp; Maintenance</b>									
43090	Contractual - Other	87,140	90,000	43,125	48%	89,125	875	444,100	This object will provide funds to pay for treatment of injured animals. Funds are also provided for kennel services to house stray and owner-release animals. Increases for: Animal Shelter, Stanton contract and ShelterPro renewal.
44000	Supplies	32	1,000	273	27%	545	455	1,000	This object provides for the purchase of miscellaneous office supplies as needed.
44002	Printing	150	3,000	272	9%	544	2,456	3,000	Funds are used for printing costs of animal control related forms, such as dog license renewal forms, door hangers, receipt books.
44010	Postage	7,413	8,000	3,333	42%	7,999	1	8,000	Postage, UPS and Federal Express.
44020	Special Department Expense	1,632	7,000	168	2%	2,336	4,664	64,929	Items provided for this object include animals traps, plastic bags, gloves, leashes, ketch-all, dog license tags, chemical capture drugs, etc.
44030	Training & Meeting	-	2,000	-	0%	2,000	-	2,000	This will provide funds for employees to attend training seminars to update their program in accordance with new laws and technologies.
44040	Uniforms	192	1,000	-	0%	700	300	1,000	Uniforms for two FTEs.
44060	Publications & Subscriptions	135	1,000	90	9%	680	320	1,000	Annual update of State Humane Officer handbooks and other necessary training materials.
44062	Membership Dues	-	1,000	140	14%	780	220	1,000	Annual memberships in California Animal Control Director's Association and National Animal Control Officer's Association.
44080	Repairs & Maintenance-Equip	-	1,000	-	0%	500	500	1,000	Repair & maintenance of equipment including: catchalls, animal traps, and animal cages
	<b>SUBTOTAL</b>	<b>96,695</b>	<b>115,000</b>	<b>47,400</b>	<b>41%</b>	<b>105,209</b>	<b>9,791</b>	<b>527,029</b>	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 100 - GENERAL FUND  
**Program:** 32000 - ANIMAL CONTROL

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>Department Charges</b>									
44052	Vehicle Use Charge	11,000	13,000	13,000	100%	13,000	-	11,050	
44054	Vehicle Replacement Charge	9,000	9,000	9,000	100%	9,000	-	8,932	
44092	Liability Claims Charge	2,000	4,000	4,000	100%	4,000	-	4,000	
	<b>SUBTOTAL</b>	<b>22,000</b>	<b>26,000</b>	<b>26,000</b>	<b>100%</b>	<b>26,000</b>	<b>-</b>	<b>23,982</b>	
<b>TOTAL EXPENDITURES</b>		<b>359,425</b>	<b>408,000</b>	<b>186,671</b>	<b>46%</b>	<b>366,709</b>	<b>41,291</b>	<b>851,641</b>	Includes costs for Stanton contract
<b>BALANCE</b>		<b>(191,948)</b>	<b>(245,050)</b>	<b>(109,722)</b>	<b>45%</b>	<b>(197,640)</b>	<b>47,410</b>	<b>(484,975)</b>	

## Budget Detail Worksheet

Dept: POLICE  
Fund: 100 - GENERAL FUND  
Program: 33000 - CODE ENFORCEMENT

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	%	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
31505	Permits - Firework Stands	15,000	15,000	-	0%	15,000	-	15,000	
32520	Fines - Ordinance - Violations	11,170	-	-	-	-	-	-	
32521	Fines - Admin Citations	18,150	35,000	12,428	36%	24,855	(10,145)	30,000	Fines generated from citations
35013	Charges - Over The Top Program	-	1,000	150	15%	300	(700)	500	
39069	Reimbursements - Other	-	-	-	-	22,200	22,200	-	
	<b>TOTAL REVENUE</b>	<b>44,320</b>	<b>51,000</b>	<b>12,578</b>	<b>25%</b>	<b>62,355</b>	<b>11,355</b>	<b>45,500</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	244,274	205,000	103,114	50%	191,497	13,503	199,842	50% of Manager's salary/benefits charged to Account 16010 (CDBG)
40001	Overtime	734	3,000	715	24%	1,329	1,671	3,000	
40002	Special & Holiday Pay	5,281	-	2,038	-	3,785	(3,785)	-	
40003	Injured on Duty Pay	126	-	21,297	-	26,695	(26,695)	-	
40008	Payoffs - Compensatory Time	244	-	1,706	-	1,706	(1,706)	-	
40080	Mid-Yr/Year-End Adjustments	13,828	-	(9,507)	-	7,795	(7,795)	-	
	<b>SUBTOTAL</b>	<b>264,487</b>	<b>208,000</b>	<b>119,364</b>	<b>57%</b>	<b>232,806</b>	<b>(24,806)</b>	<b>202,842</b>	
40006	Payoffs - Sick Leave	366	-	-	-	-	-	-	
40007	Payoffs - Vacation	3,053	9,000	-	0%	-	9,000	8,827	
40040	PERS Retirement	52,474	50,000	29,815	60%	55,371	(5,371)	53,560	
40060	Medicare Tax	3,992	4,000	1,751	44%	3,252	748	3,337	
40062	Insurance/Rebate	39,854	47,000	22,468	48%	44,935	2,065	47,954	
40065	Worker's Compensation	8,399	8,000	4,332	54%	8,045	(45)	7,020	
40066	Leave Payoff Offset	(419)	-	-	-	-	-	-	
40092	General Benefits Offset	7,630	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>115,350</b>	<b>118,000</b>	<b>58,366</b>	<b>49%</b>	<b>111,604</b>	<b>6,396</b>	<b>120,698</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>379,837</b>	<b>326,000</b>	<b>177,730</b>	<b>55%</b>	<b>344,410</b>	<b>(18,410)</b>	<b>323,540</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	11,111	25,000	34,333	137%	68,665	(43,665)	25,000	City Attorney
43074	Utilities - Telephone	1,964	2,000	1,043	52%	2,087	(87)	2,000	Cellular phones
43090	Contractual - Other	14,117	26,000	1,550	6%	19,950	6,050	26,000	Shopping Cart Retrieval contract and Admin Cite Processing Services contract Camera Equip, etc.
44000	Supplies	179	1,000	110	11%	219	781	1,000	NOV's, brochures, door hangers
44002	Printing	-	1,000	-	0%	-	1,000	1,000	Fed Ex/10-Day Req'd Notices-SAAV Correspondence/Court Documents
44010	Postage	106	1,000	-	0%	200	800	1,000	
44020	Special Department Expense	6	-	-	-	-	-	-	
44030	Training & Meeting	195	1,000	-	0%	200	800	1,000	CACEO Training
44040	Uniforms	2,114	1,000	260	26%	1,000	(0)	1,000	Code Enforcement Shirts
44060	Publications & Subscriptions	-	1,000	-	0%	-	1,000	1,000	Code Books (Cal Bldg & Res Codes)
44062	Membership Dues	-	1,000	-	0%	-	1,000	1,000	CACEO Certification- \$75/officer
	<b>SUBTOTAL</b>	<b>29,792</b>	<b>60,000</b>	<b>37,296</b>	<b>62%</b>	<b>92,322</b>	<b>(32,322)</b>	<b>60,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	13,000	13,000	13,000	100%	13,000	-	13,212	
44056	Information Systems Charge	42,000	42,000	42,000	100%	42,000	-	42,000	
44085	Government Buildings Charge	10,000	10,000	10,000	100%	10,000	-	10,000	
44092	Liability Claims Charge	7,000	7,000	7,000	100%	7,000	-	7,000	
	<b>SUBTOTAL</b>	<b>72,000</b>	<b>72,000</b>	<b>72,000</b>	<b>100%</b>	<b>72,000</b>	<b>-</b>	<b>72,212</b>	
	<b>TOTAL EXPENDITURES</b>	<b>481,629</b>	<b>458,000</b>	<b>287,025</b>	<b>63%</b>	<b>508,732</b>	<b>(50,732)</b>	<b>455,752</b>	
	<b>BALANCE</b>	<b>(437,309)</b>	<b>(407,000)</b>	<b>(274,448)</b>	<b>67%</b>	<b>(446,377)</b>	<b>(39,377)</b>	<b>(410,252)</b>	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 100 - GENERAL FUND  
**Program:** 34000 - RANGE AND SAFETY TRAINING CENTER

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
34805	I/GVT - Other - Range Fees	-	-	-	-	-	-	75,000	Contract with outside agencies for use of facility
<b>TOTAL REVENUE</b>		-	-	-	-	-	-	<b>75,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40020	Part Time Wages	-	-	-	-	-	-	34,905	
<b>SUBTOTAL</b>		-	-	-	-	-	-	<b>34,905</b>	
40045	PARS Retirement Part Time	-	-	-	-	-	-	524	
40060	Medicare Tax	-	-	-	-	-	-	506	
40065	Worker's Compensation	-	-	-	-	-	-	1,065	
<b>SUBTOTAL</b>		-	-	-	-	-	-	<b>2,095</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		-	-	-	-	-	-	<b>37,000</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	-	-	-	-	-	-	-	
43090	Contractual - Other	-	-	-	-	-	-	34,000	Lead remediation
<b>SUBTOTAL</b>		-	-	-	-	-	-	<b>38,000</b>	
<b>Department Charges</b>									
44085	Government Buildings Charge	-	-	-	-	-	-	33,718	Janitorial \$7,138; Gas, electric & water \$26,580
<b>SUBTOTAL</b>		-	-	-	-	-	-	<b>33,718</b>	
<b>TOTAL EXPENDITURES</b>		-	-	-	-	-	-	<b>108,718</b>	
<b>BALANCE</b>		-	-	-	-	-	-	<b>(33,718)</b>	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 250 - POLICE SEIZURES FUND  
**Program:** 34100 - DOJ SEIZURES/CRIMINAL

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	14,147	8,000	4,114	51%	12,995	8,881	8,000	
39090	Other Revenue - Misc Receipts	81,675	100,000	50,078	50%	100,156	156	100,000	
<b>TOTAL REVENUE</b>		<b>95,822</b>	<b>108,000</b>	<b>54,192</b>	<b>50%</b>	<b>113,151</b>	<b>9,037</b>	<b>108,000</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
43090	Contractual - Other	99,526	207,000	34,798	17%	116,329	90,671	207,000	
44000	Supplies	25	-	-	-	-	-	-	
44020	Special Department Expense	27,762	80,000	3,399	4%	31,798	48,202	80,000	
44024	K-9 Expenditures	6,204	25,000	2,955	12%	16,490	8,510	25,000	
44030	Training & Meetings	10,658	49,950	-	0%	25,000	24,950	32,000	
44042	Safety Equipment	140	35,950	-	0%	25,000	10,950	9,000	
<b>SUBTOTAL</b>		<b>144,317</b>	<b>397,900</b>	<b>41,152</b>	<b>10%</b>	<b>214,617</b>	<b>183,283</b>	<b>353,000</b>	
<b>Capital Outlay</b>									
47022	Computer Equipment-Hardware	12,776	-	-	-	-	-	-	
47024	Computer Equipment - Software	-	4,225	-	-	4,225	-	-	
47060	Automobiles & Equipment	96,166	32,175	9,245	29%	18,490	13,685	32,000	
<b>SUBTOTAL</b>		<b>108,942</b>	<b>36,400</b>	<b>9,245</b>	<b>25%</b>	<b>22,715</b>	<b>13,685</b>	<b>32,000</b>	
<b>TOTAL EXPENDITURES</b>		<b>253,259</b>	<b>434,300</b>	<b>50,397</b>	<b>12%</b>	<b>237,332</b>	<b>196,968</b>	<b>385,000</b>	
<b>BALANCE</b>		<b>(157,437)</b>	<b>(326,300)</b>	<b>3,795</b>	<b>-1%</b>	<b>(124,181)</b>	<b>202,119</b>	<b>(277,000)</b>	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 251 - SPEC POLICE SERVICES FUND  
**Program:** 39400 JAG - 2014

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
34098	I/GVT - Fed - Other	5,275	14,392	-	-	14,392	-	-	- Grant ends 9/30/17 - remaining balance will be carried over at year-end.
<b>TOTAL REVENUE</b>		<b>5,275</b>	<b>14,392</b>	-	-	<b>14,392</b>	-	-	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40020	Part Time Wages	4,669	13,890	-	-	13,890	-	-	
<b>SUBTOTAL</b>		<b>4,669</b>	<b>13,890</b>	-	-	<b>13,890</b>	-	-	
40045	PARS Retirement Part Time	70	200	-	-	200	-	-	
40060	Medicare Tax	68	205	-	-	205	-	-	
40065	Worker's Compensation	469	97	-	-	97	-	-	
<b>SUBTOTAL</b>		<b>607</b>	<b>502</b>	-	-	<b>502</b>	-	-	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>5,275</b>	<b>14,392</b>	-	-	<b>14,392</b>	-	-	
<b>TOTAL EXPENDITURES</b>		<b>5,275</b>	<b>14,392</b>	-	-	<b>14,392</b>	-	-	
<b>BALANCE</b>		<b>-</b>	<b>-</b>	-	-	<b>-</b>	-	-	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 252 - SPEC POLICE SERVICES FUND  
**Program:** 39450 JAG - 2015

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
34098	I/GVT - Fed - Other	-	19,120	-	-	19,120	-	-	- Grant ends 9/30/17 - remaining balance will be carried over at year-end.
<b>TOTAL REVENUE</b>		-	<b>19,120</b>	-	-	<b>19,120</b>	-	-	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40001	Overtime - Salaried	-	19,120	-	-	19,120	-	-	
<b>SUBTOTAL</b>		-	<b>19,120</b>	-	-	<b>19,120</b>	-	-	
<b>TOTAL SALARIES &amp; BENEFITS</b>		-	<b>19,120</b>	-	-	<b>19,120</b>	-	-	
<b>TOTAL EXPENDITURES</b>		-	<b>19,120</b>	-	-	<b>19,120</b>	-	-	
<b>BALANCE</b>		-	-	-	-	-	-	-	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 253 - SPEC POLICE SERVICES FUND  
**Program:** 39990 - OFF OF TRAFFIC SAFETY-GRANT

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
34296	I/GVT - State - Other - OTS	110,299	154,322	26,251	17%	154,322	-		- Grant - Remaining balance will be carried over at year-end. Funding for the Sobriety Checkpoint Grant Program.
<b>TOTAL REVENUE</b>		<b>110,299</b>	<b>154,322</b>	<b>26,251</b>	<b>17%</b>	<b>154,322</b>	<b>-</b>	<b>-</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40001	Overtime - Salaried	76,895	57,915	22,385	39%	47,908	10,007	-	
40020	Part Time Wages	636	94,110	-	0%	94,110	-	-	
40080	Mid-Yr/Year-End Adjustments	994	-	(1,167)	-	(2,334)	2,334	-	
<b>SUBTOTAL</b>		<b>78,526</b>	<b>152,025</b>	<b>21,218</b>	<b>14%</b>	<b>139,684</b>	<b>12,341</b>	<b>-</b>	
40045	PARS Retirement Part Time	11	-	-	-	-	-	-	
40060	Medicare Tax	1,047	-	325	-	649	(649)	-	
40065	Worker's Compensation	7,568	-	2,216	-	4,433	(4,433)	-	
40090	Salary/Benefits Reimbursements	6,677	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>15,303</b>	<b>-</b>	<b>2,541</b>	<b>-</b>	<b>5,082</b>	<b>(5,082)</b>	<b>-</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>93,829</b>	<b>152,025</b>	<b>23,759</b>	<b>16%</b>	<b>144,766</b>	<b>7,259</b>	<b>-</b>	
<b>Operations &amp; Maintenance</b>									
44020	Special Department Expense	8,901	6,742	3,778	56%	7,556	(814)	-	
44030	Training & Meeting	-	2,000	-	0%	2,000	-	-	
44042	Safety Equipment	1,124	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>10,025</b>	<b>8,742</b>	<b>3,778</b>	<b>43%</b>	<b>9,556</b>	<b>(814)</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>		<b>103,854</b>	<b>160,767</b>	<b>27,537</b>	<b>-</b>	<b>154,322</b>	<b>6,445</b>	<b>-</b>	
<b>BALANCE</b>		<b>6,445</b>	<b>(6,445)</b>	<b>(1,286)</b>	<b>-</b>	<b>0</b>	<b>6,445</b>	<b>-</b>	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 255 - SPEC POLICE SERVICES FUND  
**Program:** 39500 - SAAV

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	977	-	308	-	740	740	-	
	<b>TOTAL REVENUE</b>	<b>977</b>	<b>-</b>	<b>308</b>	<b>-</b>	<b>740</b>	<b>740</b>	<b>-</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40001	Overtime - Salaried	4,488	68,622	4,635	7%	8,608	60,014	-	
40080	Mid-YR/Year-End Adj	453	-	(453)	-	69	(69)	-	
	<b>SUBTOTAL</b>	<b>4,941</b>	<b>68,622</b>	<b>4,182</b>	<b>6%</b>	<b>8,677</b>	<b>59,945</b>	<b>-</b>	
40060	Medicare Tax	65	-	67	-	125	(125)	-	
40065	Workers Compensation	137	-	148	-	276	(276)	-	
	<b>SUBTOTAL</b>	<b>202</b>	<b>-</b>	<b>216</b>	<b>-</b>	<b>401</b>	<b>(401)</b>	<b>-</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>5,143</b>	<b>68,622</b>	<b>4,398</b>	<b>6%</b>	<b>9,077</b>	<b>59,545</b>	<b>-</b>	
<b>Operations &amp; Maintenance</b>									
43090	Contractual - Other	3,280	-	319	-	2,026	(2,026)	-	
44000	Supplies	1,693	14,688	379	3%	758	13,930	18,688	
44020	Special Department Expense	-	5,000	-	0%	-	5,000	5,000	
44040	Uniforms	-	2,000	-	0%	-	2,000	2,000	
	<b>SUBTOTAL</b>	<b>4,973</b>	<b>21,688</b>	<b>698</b>	<b>3%</b>	<b>2,783</b>	<b>18,905</b>	<b>25,688</b>	
<b>Capital Outlay</b>									
47023	Computer Equipment - Noncap	-	4,000	683	17%	1,367	2,633	-	
	<b>SUBTOTAL</b>	<b>-</b>	<b>4,000</b>	<b>683</b>	<b>17%</b>	<b>1,367</b>	<b>2,633</b>	<b>-</b>	
	<b>TOTAL EXPENDITURES</b>	<b>10,116</b>	<b>94,310</b>	<b>5,779</b>	<b>6%</b>	<b>13,227</b>	<b>81,083</b>	<b>25,688</b>	
	<b>BALANCE</b>	<b>(9,139)</b>	<b>(94,310)</b>	<b>(5,471)</b>	<b>6%</b>	<b>(12,487)</b>	<b>81,823</b>	<b>(25,688)</b>	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 256 - SPEC POLICE SERVICES FUND  
**Program:** 39150 - BOARD OF STATE AND COMMUNITY CORRECTIONS LOCAL ASSISTANCE (BSCC)

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
34490	I/GVT - County - Other	93,658	-	50,967	-	50,967	50,967	-	
81000	Transfers In	43,224	93,738	-	0%	-	(93,738)	-	
<b>TOTAL REVENUE</b>		<b>136,882</b>	<b>93,738</b>	<b>50,967</b>	<b>54%</b>	<b>50,967</b>	<b>(42,771)</b>	<b>-</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40001	Overtime - Salaried	-	136,882	5,897	4%	11,793	125,089	-	Funds transferred from Account # 39253-
<b>SUBTOTAL</b>		<b>-</b>	<b>136,882</b>	<b>5,897</b>	<b>4%</b>	<b>11,793</b>	<b>125,089</b>	<b>-</b>	40020 - AB109 - Part-Time Wages
40060	Medicare Tax	-	-	86	-	171	(171)	-	
40065	Worker's Compensation	-	-	591	-	1,182	(1,182)	-	
<b>SUBTOTAL</b>		<b>-</b>	<b>-</b>	<b>676</b>	<b>-</b>	<b>1,353</b>	<b>(1,353)</b>	<b>-</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>-</b>	<b>136,882</b>	<b>6,573</b>	<b>5%</b>	<b>13,146</b>	<b>123,736</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>136,882</b>	<b>6,573</b>	<b>5%</b>	<b>13,146</b>	<b>123,736</b>	<b>-</b>	
<b>BALANCE</b>		<b>136,882</b>	<b>(43,144)</b>	<b>44,394</b>	<b>-103%</b>	<b>37,821</b>	<b>80,965</b>	<b>-</b>	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 258 - SPEC POLICE SERVICES FUND  
**Program:** 39200 - ANIMAL CONTROL-HUMANE PROGRAMS

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	321	1,000	96	10%	231	(769)	1,000	
35044	Charges - Police - Animal Shelter	1,990	2,000	1,730	87%	3,460	1,460	2,000	
<b>TOTAL REVENUE</b>		<b>2,311</b>	<b>3,000</b>	<b>1,826</b>	<b>61%</b>	<b>3,691</b>	<b>691</b>	<b>3,000</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
43090	Contractual - Other	2,600	6,000	3,240	54%	7,240	(1,240)	6,000	Funds are provided for annual spay/neuter of animals pursuant to Westminster Spay/Neuter Program and humane education.
<b>SUBTOTAL</b>		<b>2,600</b>	<b>6,000</b>	<b>3,240</b>	<b>54%</b>	<b>7,240</b>	<b>(1,240)</b>	<b>6,000</b>	
<b>TOTAL EXPENDITURES</b>		<b>2,600</b>	<b>6,000</b>	<b>3,240</b>	<b>54%</b>	<b>7,240</b>	<b>(1,240)</b>	<b>6,000</b>	
<b>BALANCE</b>		<b>(289)</b>	<b>(3,000)</b>	<b>(1,414)</b>	<b>47%</b>	<b>(3,549)</b>	<b>(549)</b>	<b>(3,000)</b>	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 259 - SPEC POLICE SERVICES FUND  
**Program:** 39350 - POLICE PROP 69

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
34490	I/GVT-County- Other	2,026	-	-	-	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>2,026</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	- Grant - Remaining balance will be carried over at year-end - Will submit an application for new grant
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40020	Part Time Wages	3,236	16,161	-	0%	14,306	1,855	-	-
40080	Mid-Yr/Year-End Adjustments	(55)	-	-	-	-	-	-	-
	<b>SUBTOTAL</b>	<b>3,181</b>	<b>16,161</b>	<b>-</b>	<b>0%</b>	<b>14,306</b>	<b>1,855</b>	<b>-</b>	<b>-</b>
40045	PARS Retirement Part Time	49	-	-	-	215	(215)	-	-
40060	Medicare Tax	47	-	-	-	207	(207)	-	-
40065	Worker's Compensation	324	-	-	-	1,433	(1,433)	-	-
	<b>SUBTOTAL</b>	<b>420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,855</b>	<b>(1,855)</b>	<b>-</b>	<b>-</b>
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>3,601</b>	<b>16,161</b>	<b>-</b>	<b>0%</b>	<b>16,161</b>	<b>(0)</b>	<b>-</b>	<b>-</b>
<b>Operations &amp; Maintenance</b>									
44000	Supplies	-	1,918	-	-	1,918	-	-	-
44020	Special Department Expense	-	6,538	-	-	6,538	-	-	-
44030	Training & Meeting	-	1,001	-	-	1,001	-	-	-
	<b>SUBTOTAL</b>	<b>-</b>	<b>9,457</b>	<b>-</b>	<b>-</b>	<b>9,457</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,601</b>	<b>25,618</b>	<b>-</b>	<b>0%</b>	<b>25,618</b>	<b>(0)</b>	<b>-</b>	<b>-</b>
	<b>BALANCE</b>	<b>(1,575)</b>	<b>(25,618)</b>	<b>-</b>	<b>0%</b>	<b>(25,618)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 260 - LOCAL SEIZED PROPERTY FUND  
**Program:** 35000 - LOCAL NARCOTIC SEIZURE

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	3,732	2,000	1,315	66%	3,155	1,155	2,000	
34802	I/GVT - Other - LNSP	20,491	10,000	62,066	621%	115,266	105,266	10,000	
<b>TOTAL REVENUE</b>		<b>24,223</b>	<b>12,000</b>	<b>63,381</b>	<b>528%</b>	<b>118,421</b>	<b>106,421</b>	<b>12,000</b>	
<b>EXPENDITURES</b>									
<b>Debt Service</b>									
49000	Interest Expense	299	1,000	101	10%	202	798	1,000	Interest on seized property
<b>SUBTOTAL</b>		<b>299</b>	<b>1,000</b>	<b>101</b>	<b>10%</b>	<b>202</b>	<b>798</b>	<b>1,000</b>	
<b>TOTAL EXPENDITURES</b>		<b>299</b>	<b>1,000</b>	<b>101</b>	<b>10%</b>	<b>202</b>	<b>798</b>	<b>1,000</b>	
<b>BALANCE</b>		<b>23,925</b>	<b>11,000</b>	<b>63,280</b>	<b>575%</b>	<b>118,219</b>	<b>107,219</b>	<b>11,000</b>	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 261 - SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND  
**Program:** 38500 - CITIZEN OPTION FOR PUB SAFETY PROGRAM

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33020	Interest Income - Other	126	-	179	-	429	429	-	
34500	I/GVT - County - COPS	163,755	144,000	68,051	47%	143,971	(29)	144,000	
81000	Transfers In	68,000	75,000	75,000	100%	75,000	-	70,000	Balance of program funded by GF
<b>TOTAL REVENUE</b>		<b>231,880</b>	<b>219,000</b>	<b>143,229</b>	<b>65%</b>	<b>219,400</b>	<b>400</b>	<b>214,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	126,882	138,000	75,776	55%	140,727	(2,727)	137,753	
40001	Overtime - Salaried	6,162	10,000	3,180	32%	5,906	4,094	10,000	
40002	Special and Holiday Pay	1,736	5,000	-	0%	-	5,000	4,133	
40009	Payoffs - Holiday	300	-	2,067	-	3,838	(3,838)	-	
40080	Mid-Yr/Year-End Adjustments	8,166	-	(12,617)	-	(831)	831	-	
<b>SUBTOTAL</b>		<b>143,246</b>	<b>153,000</b>	<b>68,407</b>	<b>45%</b>	<b>149,642</b>	<b>3,358</b>	<b>151,886</b>	
40007	Payoffs - Vacation	-	5,000	-	0%	-	5,000	4,821	
40040	PERS Retirement	37,170	24,000	13,479	56%	25,032	(1,032)	25,112	
40060	Medicare Tax	2,123	3,000	1,274	42%	2,366	634	2,355	
40062	Insurance/Rebate	13,537	16,000	7,493	47%	14,985	1,015	16,140	
40065	Worker's Compensation	14,668	17,000	8,804	52%	16,349	651	16,275	
40066	Leave Payoff Offset	2,000	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>69,498</b>	<b>65,000</b>	<b>31,049</b>	<b>48%</b>	<b>58,733</b>	<b>6,267</b>	<b>64,703</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>212,745</b>	<b>218,000</b>	<b>99,456</b>	<b>46%</b>	<b>208,375</b>	<b>9,625</b>	<b>216,589</b>	
<b>Department Charges</b>									
44092	Liability Claims Charge	1,000	1,000	1,000	100%	1,000	-	1,000	
<b>SUBTOTAL</b>		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>100%</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	
<b>TOTAL EXPENDITURES</b>		<b>213,745</b>	<b>219,000</b>	<b>100,456</b>	<b>46%</b>	<b>209,375</b>	<b>9,625</b>	<b>217,589</b>	
<b>BALANCE</b>		<b>18,136</b>	<b>-</b>	<b>42,773</b>	<b>-</b>	<b>10,025</b>	<b>10,025</b>	<b>(3,589)</b>	

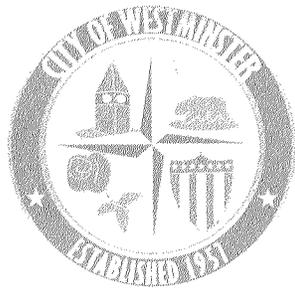
## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 264 - SPEC POLICE SERVICES FUND  
**Program:** 39253 - AB109

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/14 2015-16	% CY	Year End Estimate 2015-16	Difference	Requested Budget 2016-17	Description
<b>REVENUE</b>									
34490	I/GVT - County - Other	37,333	-	-	-	-	-	-	Grant - remaining balance will be carried over at year-end
	<b>TOTAL REVENUE</b>	<b>37,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40001	Overtime - Salaried	21,816	28,856	-	0%	-	28,856	-	
40002	Special & Holiday Pay	-	-	2,338	-	4,676	(4,676)	-	
	<b>SUBTOTAL</b>	<b>21,816</b>	<b>28,856</b>	<b>2,338</b>	<b>8%</b>	<b>4,676</b>	<b>24,180</b>	<b>-</b>	
40060	Medicare Tax	316	-	34	-	68	(68)	-	
40065	Worker's Compensation	2,186	-	234	-	469	(469)	-	
40090	Salary/Benefits Reimburse	2,074	-	1,210	-	2,420	(2,420)	-	
	<b>SUBTOTAL</b>	<b>4,576</b>	<b>-</b>	<b>1,478</b>	<b>-</b>	<b>2,957</b>	<b>(2,957)</b>	<b>-</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>26,393</b>	<b>28,856</b>	<b>3,816</b>	<b>13%</b>	<b>7,632</b>	<b>21,224</b>	<b>-</b>	
<b>Administrative Charges/Transfers</b>									
91000	Transfers Out	43,224	-	-	-	-	-	-	Transfer to Fund 257
	<b>SUBTOTAL</b>	<b>43,224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL EXPENDITURES</b>	<b>69,616</b>	<b>28,856</b>	<b>3,816</b>	<b>13%</b>	<b>7,632</b>	<b>21,224</b>	<b>-</b>	
	<b>BALANCE</b>	<b>(32,284)</b>	<b>(28,856)</b>	<b>(3,816)</b>	<b>13%</b>	<b>(7,632)</b>	<b>21,224</b>	<b>-</b>	

# FIRE





## Budget Detail Worksheet

**Dept:** FIRE  
**Fund:** 100 - GENERAL FUND  
**Program:** 41000 - GENERAL FIRE SERVICES

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
35034	Charges - Fire - Paramedic Subscription	196,630	200,000	77,010	39%	184,823	(15,177)	200,000	
<b>TOTAL REVENUE</b>		<b>196,630</b>	<b>200,000</b>	<b>77,010</b>	<b>39%</b>	<b>184,823</b>	<b>(15,177)</b>	<b>200,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40041	PERS Unfunded Liability	-	582,389	582,389	100%	582,389	-	712,974	
40062	Insurance/Rebate	147,670	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	151,000	72,484	48%	144,968	6,032	210,500	
40092	General Benefits Offset	6,330	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>154,000</b>	<b>733,389</b>	<b>654,873</b>	<b>89%</b>	<b>727,357</b>	<b>6,032</b>	<b>923,474</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>154,000</b>	<b>733,389</b>	<b>654,873</b>	<b>89%</b>	<b>727,357</b>	<b>6,032</b>	<b>923,474</b>	
<b>Operations &amp; Maintenance</b>									
43074	Utilities - Telephone	1,351	3,000	696	23%	2,146	854	3,000	
43090	Contractual - Other	10,031,465	10,510,869	5,195,032	49%	10,406,308	104,561	10,674,037	OCFA charge (includes a 1.4% increase for 16/17); haz mat charges \$30,000
44082	Repairs & Maintenance - Build	44,452	30,000	13,105	44%	25,183	4,818	30,000	OCFA building repairs
48502	Taxes - Property	8,909	9,000	634	7%	9,269	(269)	9,000	Trash & sewer assessment on fire stations
<b>SUBTOTAL</b>		<b>10,086,177</b>	<b>10,552,869</b>	<b>5,209,466</b>	<b>49%</b>	<b>10,442,905</b>	<b>109,964</b>	<b>10,716,037</b>	
<b>Department Charges</b>									
44092	Liability Claims Charge	48,000	5,000	5,000	100%	5,000	-	5,000	
<b>SUBTOTAL</b>		<b>48,000</b>	<b>5,000</b>	<b>5,000</b>	<b>100%</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	
<b>TOTAL EXPENDITURES</b>		<b>10,288,177</b>	<b>11,291,258</b>	<b>5,869,339</b>	<b>52%</b>	<b>11,175,262</b>	<b>115,996</b>	<b>11,644,511</b>	
<b>BALANCE</b>		<b>(10,091,547)</b>	<b>(11,091,258)</b>	<b>(5,792,330)</b>	<b>52%</b>	<b>(10,990,439)</b>	<b>100,819</b>	<b>(11,444,511)</b>	

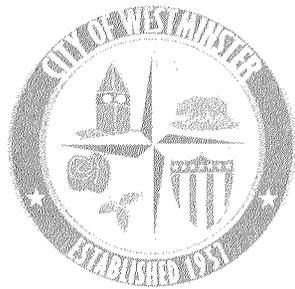
## Budget Detail Worksheet

**Dept:** FIRE  
**Fund:** 100 - GENERAL FUND  
**Program:** 44000 - AMBULANCE TRANSPORT SERVICES

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
35038	Charges - Fire - Ambulance Services	1,163,853	1,100,000	514,936	47%	1,235,846	135,846	1,200,000	
<b>TOTAL REVENUE</b>		<b>1,163,853</b>	<b>1,100,000</b>	<b>514,936</b>	<b>47%</b>	<b>1,235,846</b>	<b>135,846</b>	<b>1,200,000</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
43090	Contractual - Other	967,053	990,000	483,159	49%	999,303	(9,303)	1,010,000	Ambulance billing (Wittman) \$120,000, ambulance contract \$890,000
<b>SUBTOTAL</b>		<b>967,053</b>	<b>990,000</b>	<b>483,159</b>	<b>49%</b>	<b>999,303</b>	<b>(9,303)</b>	<b>1,010,000</b>	
<b>Department Charges</b>									
44092	Liability Claims Charge	45,000	5,000	5,000	100%	5,000	-	5,000	
<b>SUBTOTAL</b>		<b>45,000</b>	<b>5,000</b>	<b>5,000</b>	<b>100%</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	
<b>TOTAL EXPENDITURES</b>		<b>1,012,053</b>	<b>995,000</b>	<b>488,159</b>	<b>49%</b>	<b>1,004,303</b>	<b>(9,303)</b>	<b>1,015,000</b>	
<b>BALANCE</b>		<b>151,801</b>	<b>105,000</b>	<b>26,777</b>	<b>26%</b>	<b>231,543</b>	<b>126,543</b>	<b>185,000</b>	



# PUBLIC WORKS



## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 100 - GENERAL FUND  
**Program:** 50000 - PUBLIC WORKS ADMINISTRATION

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33568	Rental Income - Bus Shelters	126,263	127,000	50,498	40%	100,996	(26,004)	127,000	Bus Shelter Revenue
35020	Charges - Staff Service Fee	-	100,000	-	-	100,000	-	100,000	Staff times charged to projects
39069	Reimbursements - Other	133,000	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>259,263</b>	<b>227,000</b>	<b>50,498</b>	<b>22%</b>	<b>200,996</b>	<b>(26,004)</b>	<b>227,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	286,078	276,000	147,560	53%	275,305	695	273,056	
40002	Special & Holiday Pay	7,432	-	3,322	-	6,169	(6,169)	-	
40080	Mid-Yr/Year-End Adjustments	17,980	-	(21,719)	-	1,077	(1,077)	-	
<b>SUBTOTAL</b>		<b>311,490</b>	<b>276,000</b>	<b>129,163</b>	<b>47%</b>	<b>282,550</b>	<b>(6,550)</b>	<b>273,056</b>	
40006	Payoffs - Sick Leave	-	-	2,178	-	2,178	(2,178)	-	
40007	Payoffs - Vacation	9,972	10,000	4,040	40%	4,590	5,410	10,487	
40040	PERS Retirement	59,273	68,000	35,986	53%	66,831	1,169	73,182	
40060	Medicare Tax	4,740	5,000	2,400	48%	4,457	543	4,207	
40062	Insurance/Rebate	69,567	40,000	23,145	58%	46,290	(6,290)	49,389	
40065	Worker's Compensation	6,722	8,000	3,670	46%	6,815	1,185	6,542	
40066	Leave Payoff Offset	(9,151)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	28,000	13,691	49%	27,381	619	28,300	
40092	General Benefits Offset	6,498	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>147,622</b>	<b>159,000</b>	<b>85,109</b>	<b>54%</b>	<b>158,542</b>	<b>458</b>	<b>172,107</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>459,112</b>	<b>435,000</b>	<b>214,272</b>	<b>49%</b>	<b>441,093</b>	<b>(6,093)</b>	<b>445,163</b>	
<b>Operations &amp; Maintenance</b>									
43074	Utilities - Telephone	719	1,000	275	27%	549	451	1,000	cell phone charges
44000	Supplies	21	1,000	104	10%	208	792	1,000	supplies for computers and printers
44020	Special Department Expense	1,000	-	-	-	1,000	(1,000)	-	
44030	Training & Meeting	920	2,000	1,008	50%	2,016	(16)	2,000	PW Officers Institute/ASCE APWA/City Engineers meetings
44050	Equipment Rental	5,779	5,000	2,377	48%	5,228	(228)	5,000	Copier rental
44060	Publications & Subscriptions	-	1,000	-	-	-	1,000	1,000	ASCE/other publications
44062	Membership Dues	1,463	2,000	1,419	71%	2,837	(837)	2,000	ASCE/ACI/APWACAL RAC
44080	Repairs & Maintenance-Equip	-	2,000	-	-	-	2,000	2,000	Printers/Computers
<b>SUBTOTAL</b>		<b>9,901</b>	<b>14,000</b>	<b>5,182</b>	<b>37%</b>	<b>11,838</b>	<b>2,162</b>	<b>14,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	3,000	3,000	3,000	100%	3,000	-	3,596	
44054	Vehicle Replacement Charge	3,000	3,000	3,000	100%	3,000	-	2,634	
44056	Information Systems Charge	26,000	26,000	26,000	100%	26,000	-	26,000	
44092	Liability Claims Charge	6,000	20,000	20,000	100%	20,000	-	20,000	
<b>SUBTOTAL</b>		<b>38,000</b>	<b>52,000</b>	<b>52,000</b>	<b>100%</b>	<b>52,000</b>	<b>-</b>	<b>52,230</b>	
<b>Administrative Charges/Transfers</b>									
60300	Utility Admin Offset/Credits	(70,982)	(70,140)	(38,003)	54%	(70,690)	550	(71,595)	Water charge 14%
60300	Utility Admin Offset/Credits	(15,000)	(15,000)	(7,500)	50%	(15,000)	-	(15,000)	NPDES Water Charge
60800	Other Funds Admin Offset/CR	(15,000)	(15,000)	(7,500)	50%	(15,000)	-	(15,000)	Gas Tax/Measure M Charge
60800	Other Funds Admin Offset/CR	(8,000)	(8,000)	(4,000)	50%	(8,000)	-	(8,000)	Municipal Lighting Charge
<b>SUBTOTAL</b>		<b>(108,982)</b>	<b>(108,140)</b>	<b>(57,004)</b>	<b>53%</b>	<b>(108,690)</b>	<b>550</b>	<b>(109,595)</b>	
<b>TOTAL EXPENDITURES</b>		<b>398,031</b>	<b>392,860</b>	<b>214,450</b>	<b>55%</b>	<b>396,241</b>	<b>(3,381)</b>	<b>401,798</b>	
<b>BALANCE</b>		<b>(138,768)</b>	<b>(165,860)</b>	<b>(163,952)</b>	<b>99%</b>	<b>(195,245)</b>	<b>(29,385)</b>	<b>(174,798)</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 100 - GENERAL FUND  
**Program:** 50500 - ENGINEERING SERVICES

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
31590	Permits - Other - Street & Cur	5	10,000	-	0%	-	(10,000)	10,000	Annual encroachment permits for Utility only
35004	Charges - Maps & Publications	2,608	2,000	2,561	128%	5,122	3,122	2,000	Copies of plans and specs sold to public
35010	Charges - Engineering Subdivision Fees	3,834	5,000	12,270	245%	24,540	19,540	7,000	Plan check for new subdivisions
35011	Charges - Engineering - Inspection	78,530	70,000	74,724	107%	107,242	37,242	70,000	Engineering inspection associated with Encroachment Permit
35012	Charges - Plan Check/Inspection Fees	85,814	90,000	118,418	132%	138,728	48,728	70,000	Plan check and inspection for new development & on-site improvements and improvements to be added to the city's infrastructure
35017	Charges - Engineering-Wide Load Permit	9,534	8,000	3,458	43%	6,916	(1,084)	6,000	Wide load permit fees
35020	Charges - Staff Service Fees	1,010,477	914,000	-	0%	914,000	-	524,000	Staff times charged to projects
39060	Reimbursements - Damaged Property	1,551	2,000	779	39%	1,558	(442)	2,000	
<b>TOTAL REVENUE</b>		<b>1,192,352</b>	<b>1,101,000</b>	<b>212,210</b>	<b>19%</b>	<b>1,198,106</b>	<b>97,106</b>	<b>691,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	757,385	818,000	419,797	51%	779,623	38,377	803,240	
40002	Special & Holiday Pay	21,842	-	11,446	-	21,258	(21,258)	-	
40080	Mid-Yr/Year-End Adjustments	38,906	-	(51,800)	-	13,853	(13,853)	-	
<b>SUBTOTAL</b>		<b>818,133</b>	<b>818,000</b>	<b>379,443</b>	<b>46%</b>	<b>814,733</b>	<b>3,267</b>	<b>803,240</b>	
40006	Payoffs - Sick Leave	813	-	-	-	-	-	-	
40007	Payoffs - Vacation	21,057	29,000	16,558	57%	22,178	6,822	28,113	
40040	PERS Retirement	159,296	201,000	103,290	51%	191,825	9,175	215,276	
40060	Medicare Tax	12,350	13,000	6,844	53%	12,710	290	12,339	
40062	Insurance/Rebate	159,131	145,000	68,435	47%	136,871	8,129	149,104	
40065	Worker's Compensation	25,977	27,000	14,396	53%	26,735	265	25,955	
40066	Leave Payoff Offset	(13,870)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	37,000	18,421	-	36,842	158	38,900	
40090	Salary/Benefits Reimbursements	(11,114)	-	-	-	-	-	-	
40092	General Benefits Offset	13,746	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>367,386</b>	<b>452,000</b>	<b>227,943</b>	<b>50%</b>	<b>427,160</b>	<b>24,840</b>	<b>469,687</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>1,185,519</b>	<b>1,270,000</b>	<b>607,386</b>	<b>48%</b>	<b>1,241,893</b>	<b>28,107</b>	<b>1,272,927</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	8,467	10,000	3,891	39%	9,782	218	10,000	To review CIP & develop agreements & insurance documents
43074	Utilities - Telephone	3,193	3,000	1,239	41%	2,974	26	3,000	Cell phones and long distances
43090	Contractual - Other	1,532	5,000	1,100	22%	2,200	2,800	5,000	Title reports/traffic counts/soils reports/OCTA Charge for CMP Program/NPDES needs
44000	Supplies	4,001	15,000	10,922	73%	21,844	(6,844)	15,000	Plotting papers, software, special drafting pens, Auto Cad Software licenses, engineering software & supplies & maintenance for the paid parking system.
44002	Printing	-	-	12	-	23	(23)	-	
44010	Postage	615	2,000	279	14%	654	1,346	2,000	
44020	Special Department Expense	88,563	120,000	95	0%	110,190	9,810	120,000	Includes annual NPDES permit and Watershed Study
44030	Training & Meeting	1,178	3,000	672	22%	1,344	1,656	3,000	ITE/ASCE/APWA/League of Cities Training/City Engineers Mtgs
44040	Uniforms	638	1,000	371	37%	742	258	1,000	PW inspector uniform, and safety boots for engineers

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 100 - GENERAL FUND  
**Program:** 50500 - ENGINEERING SERVICES

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
44050	Equipment Rental	5,225	6,000	2,283	38%	4,997	1,003	6,000	Copier
44060	Publications & Subscriptions	-	1,000	-	0%	-	1,000	1,000	Misc publications
44062	Membership Dues	599	1,000	614	61%	1,227	(227)	1,000	ASCE/APWA/ACI
44080	Repairs & Maintenance-Equip	356	5,000	258	5%	516	4,485	5,000	Printers/Computers/Blue Print Machines
45008	Signal Damage Claims	23,216	50,000	12,152	24%	42,152	7,848	50,000	
<b>SUBTOTAL</b>		<b>137,583</b>	<b>222,000</b>	<b>33,888</b>	<b>15%</b>	<b>198,646</b>	<b>23,354</b>	<b>222,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	13,000	14,000	14,000	100%	14,000	-	12,958	
44054	Vehicle Replacement Charge	8,000	10,000	10,000	100%	10,000	-	10,766	
44056	Information Systems Charge	85,000	85,000	85,000	100%	85,000	-	85,000	
44085	Government Buildings Charge	52,000	55,000	55,000	100%	55,000	-	57,200	
44092	Liability Claims Charge	87,000	91,000	91,000	100%	91,000	-	91,000	
<b>SUBTOTAL</b>		<b>245,000</b>	<b>255,000</b>	<b>255,000</b>	<b>100%</b>	<b>255,000</b>	<b>-</b>	<b>256,924</b>	
<b>Administrative Charges/Transfers</b>									
60300	Utility Admin Offset/Credits	(78,402)	(87,350)	(44,814)	51%	(84,777)	(2,573)	(87,593)	Water charge 5%
60300	Utility Admin Offset/Credits	(11,000)	(11,000)	(5,500)	50%	(11,000)	-	(11,000)	NPDES Water Charge
60300	Utility Admin Offset/Credits	-	(72,626)	(36,313)	-	(72,626)	-	(74,321)	50% Assoc Civil Engineer to Water
60800	Other Funds Admin Offset/CR	(50,000)	(50,000)	(25,000)	50%	(50,000)	-	(50,000)	Gas Tax Charge
60800	Other Funds Admin Offset/CR	(10,000)	(10,000)	(5,000)	50%	(10,000)	-	(10,000)	Measure M Charge
60800	Other Funds Admin Offset/CR	(50,000)	(50,000)	(25,000)	50%	(50,000)	-	(50,000)	Traffic Impact
60800	Other Funds Admin Offset/CR	(23,000)	(23,000)	(11,500)	50%	(23,000)	-	(23,000)	Municipal Lighting Charge
<b>SUBTOTAL</b>		<b>(222,402)</b>	<b>(303,976)</b>	<b>(153,127)</b>	<b>50%</b>	<b>(301,403)</b>	<b>(2,573)</b>	<b>(305,914)</b>	
<b>TOTAL EXPENDITURES</b>		<b>1,345,701</b>	<b>1,443,024</b>	<b>743,148</b>	<b>51%</b>	<b>1,394,136</b>	<b>48,888</b>	<b>1,445,937</b>	
<b>BALANCE</b>		<b>(153,349)</b>	<b>(342,024)</b>	<b>(530,938)</b>	<b>155%</b>	<b>(196,030)</b>	<b>145,994</b>	<b>(754,937)</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 100 - GENERAL FUND  
**Program:** 51500 - STREET MAINTENANCE

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	%	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
39069	Reimbursements - Other	-	4,000	-	0%	-	(4,000)	-	
	<b>TOTAL REVENUE</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>(4,000)</b>	<b>-</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	250,619	306,000	161,152	53%	299,283	6,717	300,528	
40001	Overtime - Salaried	7,178	8,000	2,315	29%	4,299	3,701	8,000	Support for spill cleanups
40002	Special & Holiday Pay	5,979	-	2,316	-	7,276	(7,276)	-	
40003	Injured on Duty Pay	20,473	-	119	-	221	(221)	-	
40008	Payoffs - Compensatory Time	205	-	-	-	-	-	-	
40080	Mid-Yr/Year-End Adjustments	18,421	-	(17,215)	-	10,310	(10,310)	-	
	<b>SUBTOTAL</b>	<b>302,875</b>	<b>314,000</b>	<b>148,687</b>	<b>47%</b>	<b>321,389</b>	<b>(7,389)</b>	<b>308,528</b>	
40006	Payoffs - Sick Leave	1,693	-	-	-	-	-	-	
40007	Payoffs - Vacation	5,887	11,000	3,729	-	3,729	7,271	10,518	
40040	PERS Retirement	59,908	75,000	38,302	51%	71,132	3,868	80,544	
40060	Medicare Tax	4,478	6,000	2,840	47%	5,275	725	5,325	
40062	Insurance/Rebate	148,095	77,000	37,120	48%	74,240	2,760	79,365	
40065	Worker's Compensation	25,323	30,000	15,170	51%	28,172	1,828	28,315	
40066	Leave Payoff Offset	(4,580)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	93,000	44,223	-	88,447	4,553	91,600	
40092	General Benefits Offset	18,195	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>259,000</b>	<b>292,000</b>	<b>141,385</b>	<b>48%</b>	<b>270,996</b>	<b>21,004</b>	<b>295,667</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>561,875</b>	<b>606,000</b>	<b>290,072</b>	<b>48%</b>	<b>592,384</b>	<b>13,616</b>	<b>604,195</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	1,727	-	832	-	1,665	(1,665)	-	
43074	Utilities - Telephone	668	1,000	329	33%	789	211	1,000	Cell phones
43090	Contractual - Other	307	2,000	-	0%	2,000	-	2,000	Waste oil disposal and paint disposal.
44000	Supplies	45,591	60,000	23,385	39%	59,689	311	60,000	Type 2 barricades, 28in. traffic cones, asphalt, cold mix, tac oil and small tools. Paint sign blanks, letters and graffiti paper for signs
44030	Training & Meeting	1,753	2,000	1,065	53%	2,130	(130)	2,000	Hazardous materials training seminars, and supervisor seminars
44040	Uniforms	1,549	2,000	1,502	75%	3,634	(1,634)	2,000	Uniform and safety boots
44042	Safety Equipment	805	2,000	695	35%	1,390	610	2,000	Hard hats, ear plugs/muffs, gloves, safety awards, disaster supplies, back braces.
44062	Membership Dues	-	1,000	-	0%	-	1,000	1,000	Maintenance Superintendents Association
49404	Land Leases	2,324	3,000	2,324	77%	2,324	676	3,000	Land lease for dump site - Southern California Edison
	<b>SUBTOTAL</b>	<b>54,725</b>	<b>73,000</b>	<b>30,132</b>	<b>41%</b>	<b>73,621</b>	<b>(621)</b>	<b>73,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	65,000	46,000	46,000	100%	46,000	-	48,728	
44054	Vehicle Replacement Charge	107,000	107,000	107,000	100%	107,000	-	106,664	
44056	Information Systems Charge	14,000	14,000	14,000	100%	14,000	-	14,000	
44085	Government Buildings Charge	13,000	24,000	24,000	100%	24,000	-	21,400	
44092	Liability Claims Charge	87,000	166,000	166,000	100%	166,000	-	166,000	
	<b>SUBTOTAL</b>	<b>286,000</b>	<b>357,000</b>	<b>357,000</b>	<b>100%</b>	<b>357,000</b>	<b>-</b>	<b>356,792</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 100 - GENERAL FUND  
**Program:** 51500 - STREET MAINTENANCE

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>Administrative Charges/Transfers</b>									
60300	Utility Admin Offset/Credits	(63,182)	(72,520)	(47,404)	65%	(71,610)	(910)	(72,379)	GF staffing charge/credit 7%
60800	Other Funds Admin Offset/CR	(839,417)	(963,480)	(629,799)	65%	(951,395)	(12,085)	(961,608)	GF staffing charge/credit 93%
<b>SUBTOTAL</b>		<b>(902,599)</b>	<b>(1,036,000)</b>	<b>(677,204)</b>	<b>65%</b>	<b>(1,023,005)</b>	<b>(12,995)</b>	<b>(1,033,987)</b>	
<b>TOTAL EXPENDITURES</b>		<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	
<b>BALANCE</b>		<b>0</b>	<b>4,000</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>(4,000)</b>	<b>-</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 100 - GENERAL FUND  
**Program:** 52500 - CONCRETE REPAIR

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
39069	Reimbursements - Other	16,000	16,000	8,000	50%	16,000	-	16,000	Street sweeping Midway City 3,812/qr
<b>TOTAL REVENUE</b>		<b>16,000</b>	<b>16,000</b>	<b>8,000</b>	<b>50%</b>	<b>16,000</b>	<b>-</b>	<b>16,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	105,997	131,000	56,963	43%	106,765	24,235	120,069	
40001	Overtime - Salaried	4,772	2,000	3,957	198%	9,498	(7,498)	2,000	Concrete pours and emergency callouts
40002	Special & Holiday Pay	1,681	-	1,373	-	3,296	(3,296)	-	
40003	Injured on Duty Pay	-	-	5,834	-	10,835	(10,835)	-	
40008	Payoffs - Compensatory Time	1,306	-	1,032	-	1,916	(1,916)	-	
40080	Mid-Yr/Year-End Adjustments	9,429	-	(8,360)	-	2,135	(2,135)	-	
<b>SUBTOTAL</b>		<b>123,185</b>	<b>133,000</b>	<b>60,800</b>	<b>46%</b>	<b>134,445</b>	<b>(1,445)</b>	<b>122,069</b>	
40006	Payoffs - Sick Leave	-	5,000	-	-	-	5,000	4,202	
40007	Payoffs - Vacation	715	-	-	-	-	-	-	
40040	PERS Retirement	22,894	32,000	15,011	47%	27,877	4,123	32,180	
40060	Medicare Tax	1,895	3,000	1,066	36%	1,980	1,020	2,087	
40062	Insurance/Rebate	51,699	31,000	14,836	48%	29,672	1,328	31,759	
40065	Worker's Compensation	10,074	12,000	6,118	51%	11,362	638	11,097	
40066	Leave Payoff Offset	1,285	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	29,000	14,941	-	29,882	(882)	32,900	
40092	General Benefits Offset	10,438	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>99,000</b>	<b>112,000</b>	<b>51,971</b>	<b>46%</b>	<b>100,772</b>	<b>11,228</b>	<b>114,225</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>222,185</b>	<b>245,000</b>	<b>112,771</b>	<b>46%</b>	<b>235,216</b>	<b>9,784</b>	<b>236,294</b>	
<b>Operations &amp; Maintenance</b>									
43090	Contractual - Other	54,601	78,000	7,597	10%	67,699	10,301	78,000	Bunkers at dump site, State Water Board Discharge fee, and Water quality ordinance agreement.
44000	Supplies	10,224	7,000	5,427	78%	10,853	(3,853)	7,000	Concrete and supplies to replace sidewalk, curb and gutter. Carbide teeth for sidewalk grinder.
44040	Uniforms	329	1,000	871	87%	1,862	(862)	1,000	Uniforms and safety boots
44042	Safety Equipment	-	1,000	-	0%	-	1,000	1,000	Back braces
44080	Repairs & Maintenance-Equip	600	2,000	-	0%	1,000	1,000	2,000	Replacement of drum and cutters for grinders
<b>SUBTOTAL</b>		<b>65,753</b>	<b>89,000</b>	<b>13,894</b>	<b>16%</b>	<b>81,414</b>	<b>7,586</b>	<b>89,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	13,000	12,000	12,000	100%	12,000	-	12,513	
44054	Vehicle Replacement Charge	13,000	13,000	13,000	100%	13,000	-	12,596	
44056	Information Systems Charge	10,000	10,000	10,000	100%	10,000	-	10,000	
44092	Liability Claims Charge	58,000	90,000	90,000	100%	90,000	-	90,000	
<b>SUBTOTAL</b>		<b>94,000</b>	<b>125,000</b>	<b>125,000</b>	<b>100%</b>	<b>125,000</b>	<b>-</b>	<b>125,109</b>	
<b>Administrative Charges/Transfers</b>									
60300	Utility Admin Offset/Credits	(53,000)	(53,000)	(26,500)	50%	(53,000)	-	(53,000)	Trench Crew to Water
<b>SUBTOTAL</b>		<b>(53,000)</b>	<b>(53,000)</b>	<b>(26,500)</b>	<b>50%</b>	<b>(53,000)</b>	<b>-</b>	<b>(53,000)</b>	
<b>TOTAL EXPENDITURES</b>		<b>328,938</b>	<b>406,000</b>	<b>225,165</b>	<b>55%</b>	<b>388,630</b>	<b>17,370</b>	<b>397,403</b>	
<b>BALANCE</b>		<b>(312,938)</b>	<b>(390,000)</b>	<b>(217,165)</b>	<b>56%</b>	<b>(372,630)</b>	<b>17,370</b>	<b>(381,403)</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 100 - GENERAL FUND  
**Program:** 53000 - PARK MAINTENANCE

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
34490	I/GVT - County - Other	-	15,452	16,339	106%	16,339	887	15,000	County reimbursement for 60% of maintenance on Bolsa median Magnolia to Beach
39069	Reimbursements - Other	44,950	43,915	22,993	52%	45,986	2,071	45,000	\$43,915 Graffiti removal for Midway City 10,000/qtr, damaged trees and purchase of trees
<b>TOTAL REVENUE</b>		<b>44,950</b>	<b>59,367</b>	<b>39,332</b>	<b>66%</b>	<b>62,325</b>	<b>2,958</b>	<b>60,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	217,052	293,000	165,319	56%	307,021	(14,021)	289,706	
40001	Overtime - Salaried	9,228	5,000	4,696	94%	9,393	(4,393)	5,000	Emergency callouts, 5 holiday park maint., Spring Festival, Civic Center parking lot clearing, and nightly park restroom locking
40002	Special & Holiday Pay	5,077	-	2,961	-	9,599	(9,599)	-	
40008	Payoffs - Compensatory Time	265	-	238	-	442	(442)	-	
40020	Part Time Wages	90,580	109,000	55,833	51%	103,689	5,311	108,680	Part-time persons for Graffiti Crew and weekend and weekday park maintenance
40080	Mid-Yr/Year-End Adjustments	23,483	-	(26,782)	-	7,399	(7,399)	-	
<b>SUBTOTAL</b>		<b>345,685</b>	<b>407,000</b>	<b>202,265</b>	<b>50%</b>	<b>437,544</b>	<b>(30,544)</b>	<b>403,386</b>	
40006	Payoffs - Sick Leave	591	-	712	-	1,323	(1,323)	-	
40007	Payoffs - Vacation	4,108	11,000	7,382	67%	7,382	3,618	10,861	
40040	PERS Retirement	46,302	72,000	40,051	56%	74,381	(2,381)	77,644	
40045	PARS Retirement Part Time	1,364	2,000	849	42%	1,577	423	1,630	
40060	Medicare Tax	4,858	7,000	3,564	51%	6,619	381	6,118	
40062	Insurance/Rebate	100,775	56,000	29,789	53%	59,578	(3,578)	65,039	
40065	Worker's Compensation	25,809	33,000	18,919	57%	35,135	(2,135)	32,529	
40066	Leave Payoff Offset	(2,411)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	67,000	33,437	50%	66,873	127	67,000	
40092	General Benefits Offset	22,892	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>204,288</b>	<b>248,000</b>	<b>134,703</b>	<b>54%</b>	<b>252,868</b>	<b>(4,868)</b>	<b>260,821</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>549,972</b>	<b>655,000</b>	<b>336,968</b>	<b>51%</b>	<b>690,411</b>	<b>(35,411)</b>	<b>664,207</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	1,436	-	-	-	-	-	-	
43070	Utilities - Gas	3,613	5,000	2,101	42%	4,201	799	5,000	Sigler, Bolsa Chica, & Gillespie Park heating and water heaters & War Memorial eternal flame
43072	Utilities - Electricity	53,207	63,000	27,540	44%	55,080	7,920	63,000	Park lights at Sigler, Gillespie, Park West.
43074	Utilities - Telephone	7,041	6,000	2,751	46%	6,529	(529)	6,000	
43075	Utilities - Water	225,660	240,000	96,502	40%	193,005	46,995	240,000	Irrigation of park turf & landscape areas, medians.
43090	Contractual - Other	429,728	440,000	152,721	35%	510,616	(70,616)	475,000	Annual contractual work for: medians, parks, Civic Center, oleander trimming. Weed control for arterial streets, irrigation inspections, fertilizer & herbicide. Lighting, electrical and fence repairs. Additional maintenance required for new medians on Bolsa, Bolsa Chica and Westminster Blvd, Frank Fry Park extension, Chamber of Commerce building, the PD building and for landscape maintenance around the parking structure. Increase of \$35,000 for maintenance on the Hoover bike trail.
44000	Supplies	37,126	30,000	15,809	53%	52,991	(22,991)	30,000	Irrigation supplies, hand tools, janitorial supplies, electrical supplies, trash can liners, fertilizer, pesticide, herbicide, lumber, paint, hardware, and misc. office supplies.
44030	Training & Meeting	3,535	2,000	-	0%	2,000	-	2,000	State mandated continuing education for upkeep of PCA & QAC licenses
44040	Uniforms	1,533	2,000	2,770	139%	5,921	(3,921)	2,000	Uniforms, safety boots, and coveralls
44042	Safety Equipment	975	2,000	608	30%	1,715	285	2,000	Disaster supplies, back braces, helmets, face masks, respirators, ear & eye protection, first aid supplies, safety awards
44050	Equipment Rental	3,329	-	1,710	-	4,800	(4,800)	-	Special equipment rentals

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 100 - GENERAL FUND  
**Program:** 53000 - PARK MAINTENANCE

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
44060	Publications & Subscriptions	479	1,000	-	0%	500	500	1,000	OSHA Regulation - shared cost. Horticulture, landscape books and magazines
44062	Membership Dues	397	1,000	176	18%	352	648	1,000	CAPA & PAPA membership dues
44080	Repairs & Maintenance-Equip	3,193	10,000	3,374	34%	8,839	1,161	10,000	Repairs for small equipment, replacement parts for small equipment and chemical sprayers, play equipment replacement & repairs, Toro mower blades; splash pad maintenance and repair.
44082	Repairs & Maintenance-Bldg	30,098	25,000	5,969	24%	38,969	(13,969)	25,000	Park building repairs
44084	Repairs & Maint-Vandalism	14,781	20,000	4,253	21%	30,096	(10,096)	20,000	City-wide graffiti removal. Repair and replacements due to vandalism in parks.
48502	Taxes - Property	8,914	8,000	3,588	45%	9,175	(1,175)	8,000	Sigler, Liberty, Park West, Gillespie, Westminster, Buckingham, Bolsa Chica, Indian Village, and Goldenwest Parks
49404	Land Leases	17,609	17,000	18,120	107%	18,120	(1,120)	20,000	Cascade, Russell Paris, College, Frank G. Fry Park, & Frank G. Fry Park extension
<b>SUBTOTAL</b>		<b>842,654</b>	<b>872,000</b>	<b>337,991</b>	<b>39%</b>	<b>942,909</b>	<b>(70,909)</b>	<b>910,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	72,000	68,000	68,000	100%	68,000	-	68,386	
44054	Vehicle Replacement Charge	43,000	43,000	43,000	100%	43,000	-	37,280	
44056	Information Systems Charge	23,000	23,000	23,000	100%	23,000	-	23,000	
44085	Government Buildings Charge	22,000	24,000	24,000	100%	24,000	-	21,400	
44092	Liability Claims Charge	111,000	128,000	128,000	100%	128,000	-	128,000	
<b>SUBTOTAL</b>		<b>271,000</b>	<b>286,000</b>	<b>286,000</b>	<b>100%</b>	<b>286,000</b>	<b>-</b>	<b>278,066</b>	
<b>Administrative Charges/Transfers</b>									
60300	Utility Admin Offset/Credits	(33,185)	(36,260)	(19,219)	53%	(38,386)	2,126	(37,045)	GF staffing charge/credit 2%
60300	Utility Admin Offset/Credits	(14,000)	(14,000)	(7,000)	50%	(14,000)	-	(14,000)	Additional salaries to water
<b>SUBTOTAL</b>		<b>(47,185)</b>	<b>(50,260)</b>	<b>(26,219)</b>	<b>52%</b>	<b>(52,386)</b>	<b>2,126</b>	<b>(51,045)</b>	
<b>TOTAL EXPENDITURES</b>		<b>1,616,441</b>	<b>1,762,740</b>	<b>934,740</b>	<b>53%</b>	<b>1,866,934</b>	<b>(104,194)</b>	<b>1,801,228</b>	
<b>BALANCE</b>		<b>(1,571,491)</b>	<b>(1,703,373)</b>	<b>(895,408)</b>	<b>53%</b>	<b>(1,804,609)</b>	<b>(101,236)</b>	<b>(1,741,228)</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 100 - GENERAL FUND  
**Program:** 53500 - STREET TREE MAINTENANCE

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
34294	I/GVT - State - Other	-	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	89,035	95,000	51,496	54%	95,635	(635)	92,505	
40001	Overtime - Salaried	-	9,000	-	0%	-	9,000	9,000	Emergency call outs and holidays covered
40002	Special & Holiday Pay	1,381	-	1,281	-	2,135	(2,135)	-	
40080	Mid-Yr/Year-End Adjustments	7,006	-	(9,996)	-	(1,607)	1,607	-	
<b>SUBTOTAL</b>		<b>97,423</b>	<b>104,000</b>	<b>42,781</b>	<b>41%</b>	<b>96,163</b>	<b>7,837</b>	<b>101,505</b>	
40007	Payoffs - Vacation	-	4,000	-	-	-	4,000	3,238	
40040	PERS Retirement	19,808	24,000	12,589	52%	23,379	621	24,792	
40060	Medicare Tax	1,327	2,000	783	39%	1,454	546	1,472	
40062	Insurance/Rebate	42,221	17,000	9,268	55%	18,535	(1,535)	17,163	
40065	Worker's Compensation	7,056	8,000	4,163	52%	7,731	269	7,826	
40066	Leave Payoff Offset	1,000	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	26,000	16,182	62%	32,365	(6,365)	30,000	
40092	General Benefits Offset	3,809	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>75,221</b>	<b>81,000</b>	<b>42,984</b>	<b>53%</b>	<b>83,463</b>	<b>(2,463)</b>	<b>84,491</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>172,644</b>	<b>185,000</b>	<b>85,765</b>	<b>46%</b>	<b>179,626</b>	<b>5,374</b>	<b>185,996</b>	
<b>Operations &amp; Maintenance</b>									
43090	Contractual - Other	174,447	176,000	88,509	50%	175,509	491	176,000	Tree maintenance contract for: trimming, removals, planting & stump grinding.
44000	Supplies	7,529	8,000	1,771	22%	7,772	228	8,000	Tree purchases, soil amendments, tree stakes, root barriers, hand tools, pesticide & herbicide, parkway grass seed, sod replacement and irrigation supplies
44030	Training & Meeting	200	1,000	-	0%	500	500	1,000	State mandated continuing education for PCA and QAC applicators licenses
44040	Uniforms	1,473	2,000	572	29%	1,687	313	2,000	Uniforms, safety boots, back supports and safety equipment
44062	Membership Dues	128	1,000	105	11%	210	790	1,000	Membership dues for CAPCA & PAPA for PCA & QAC licenses
44080	Repairs & Maintenance-Equip	627	1,000	41	4%	891	109	1,000	Outside repairs of equipment: chainsaws, hydraulic saws & hoses, replacement chainsaw chains & bars, and spray tank pumps
<b>SUBTOTAL</b>		<b>184,403</b>	<b>189,000</b>	<b>90,998</b>	<b>48%</b>	<b>186,569</b>	<b>2,431</b>	<b>189,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	15,000	17,000	17,000	100%	17,000	-	16,772	
44054	Vehicle Replacement Charge	14,000	21,000	21,000	100%	21,000	-	19,109	
44092	Liability Claims Charge	29,000	70,000	70,000	100%	70,000	-	70,000	
<b>SUBTOTAL</b>		<b>58,000</b>	<b>108,000</b>	<b>108,000</b>	<b>100%</b>	<b>108,000</b>	<b>-</b>	<b>105,881</b>	
<b>Administrative Charges/Transfers</b>									
60300	Utility Admin Offset/Credits	(12,449)	(14,460)	(8,543)	59%	(14,226)	(234)	(14,426)	GF staffing charge/credit
60300	Utility Admin Offset/Credits	(32,000)	(32,000)	(16,000)	50%	(32,000)	-	(32,000)	Trench Crew to Water
<b>SUBTOTAL</b>		<b>(44,449)</b>	<b>(46,460)</b>	<b>(24,543)</b>	<b>53%</b>	<b>(46,226)</b>	<b>(234)</b>	<b>(46,426)</b>	
<b>TOTAL EXPENDITURES</b>		<b>370,598</b>	<b>435,540</b>	<b>260,220</b>	<b>60%</b>	<b>427,969</b>	<b>7,571</b>	<b>434,451</b>	
<b>BALANCE</b>		<b>(370,598)</b>	<b>(435,540)</b>	<b>(260,220)</b>	<b>60%</b>	<b>(427,969)</b>	<b>7,571</b>	<b>(434,451)</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 210 - GAS TAX FUND  
**Program:** 55005 - GAS TAX PROGRAM

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	3,775	2,000	1,493	75%	3,584	1,584	4,000	
34240	I/GVT - State - Gas Tax - 2107	714,771	737,000	265,045	36%	773,962	36,962	798,845	
34244	I/GVT - State - Gas Tax - 2106	362,004	283,000	137,889	49%	276,828	(6,172)	285,591	
34246	I/GVT - State - Gas Tax - 2105	555,921	539,000	213,097	40%	557,984	18,984	575,263	
34248	I/GVT - State - Gas Tax - 2107.5	15,000	8,000	-	0%	-	(8,000)	7,500	
34261	I/GVT - State - Gas Tax - 2103	-	427,000	181,620	43%	429,523	2,523	217,243	
34294	I/GVT - State - Other	54,601	-	-	-	-	-	330,000	Active Transportation Program (ATP)
39069	Reimbursements - Other	9,562	-	555	-	1,110	1,110	-	
81007	Transfers In - Cap Proj Fund	31	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>1,715,666</b>	<b>1,996,000</b>	<b>799,700</b>	<b>40%</b>	<b>2,042,991</b>	<b>46,991</b>	<b>2,218,442</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
43090	Contractual - Other	210,237	300,000	57,956	19%	323,500	(23,500)	300,000	\$300,000 traffic signal maintenance
<b>SUBTOTAL</b>		<b>210,237</b>	<b>300,000</b>	<b>57,956</b>	<b>19%</b>	<b>323,500</b>	<b>(23,500)</b>	<b>300,000</b>	
<b>Department Charges</b>									
44092	Liability Claims Charge	105,000	110,000	110,000	100%	110,000	-	110,000	
<b>SUBTOTAL</b>		<b>105,000</b>	<b>110,000</b>	<b>110,000</b>	<b>100%</b>	<b>110,000</b>	<b>-</b>	<b>110,000</b>	
<b>Administrative Charges/Transfers</b>									
60800	Other Funds Admin Offset/CR	815,476	927,132	596,820	64%	916,255	10,877	925,447	GF staffing charge/credit
91050	Transfers to Capital Projects	150,000	766,294	766,294	100%	766,294	-	773,000	
<b>SUBTOTAL</b>		<b>965,476</b>	<b>1,693,426</b>	<b>1,363,114</b>	<b>80%</b>	<b>1,682,549</b>	<b>10,877</b>	<b>1,698,447</b>	
<b>TOTAL EXPENDITURES</b>		<b>1,280,712</b>	<b>2,103,426</b>	<b>1,531,070</b>	<b>73%</b>	<b>2,116,049</b>	<b>(12,623)</b>	<b>2,108,447</b>	
<b>BALANCE</b>		<b>434,954</b>	<b>(107,426)</b>	<b>(731,370)</b>	<b>681%</b>	<b>(73,058)</b>	<b>34,368</b>	<b>109,995</b>	

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 211 - MEASURE M FUND  
**Program:** 55027 - MEASURE M ADMINISTRATION

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	14,018	7,000	2,278	33%	11,738	4,738	7,000	
34294	I/GVT - State - Other	440,886	-	-	-	-	-	-	
34421	I/GVT - County - Measure M2	1,331,535	1,441,000	428,203	30%	1,440,360	(640)	1,471,923	OCTA projection
34428	I/GVT - County - Meas M2 COMP	512,567	995,000	193,951	19%	995,000	-	787,000	OCTA APM \$500,000, OCTA ECP \$287,000
34490	I/GVT - County - Other	61,750	55,000	105,000	191%	105,000	50,000	55,000	
81050	Transfers In - Cap Proj Fund	4,200	-	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>2,364,956</b>	<b>2,498,000</b>	<b>729,432</b>	<b>29%</b>	<b>2,552,098</b>	<b>54,098</b>	<b>2,320,923</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
43072	Utilities - Electricity	61,326	95,000	27,275	29%	65,460	29,540	80,000	Power for city traffic signals
43090	Contractual - Other	342,077	370,000	142,345	38%	364,429	5,571	370,000	Street Sweeping, trustee services, arbitrage calculations
47070	Land & Improvements	4,200	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>407,603</b>	<b>465,000</b>	<b>169,620</b>	<b>36%</b>	<b>429,890</b>	<b>35,110</b>	<b>450,000</b>	
<b>Debt Service</b>									
49000	Interest Expense	52,390	46,000	22,809	50%	45,617	383	38,587	\$7,825,000 2008 Westminster Certificates of Participation (Civic Center Refunding Program)
49202	Principal	169,311	176,000	-	0%	175,761	239	183,823	
	<b>SUBTOTAL</b>	<b>221,701</b>	<b>222,000</b>	<b>22,809</b>	<b>10%</b>	<b>221,378</b>	<b>622</b>	<b>222,410</b>	
<b>Administrative Charges/Transfers</b>									
60800	Other Funds Admin Offset/CR	98,942	111,348	70,480	63%	110,139	1,209	111,161	GF staffing charge/credit
91050	Transfers to Capital Projects	1,356,000	1,724,856	1,724,856	100%	1,724,856	-	1,467,000	
	<b>SUBTOTAL</b>	<b>1,454,942</b>	<b>1,836,204</b>	<b>1,795,336</b>	<b>98%</b>	<b>1,834,995</b>	<b>1,209</b>	<b>1,578,161</b>	
	<b>TOTAL EXPENDITURES</b>	<b>2,084,246</b>	<b>2,523,204</b>	<b>1,987,765</b>	<b>79%</b>	<b>2,486,263</b>	<b>36,941</b>	<b>2,250,571</b>	
	<b>BALANCE</b>	<b>280,710</b>	<b>(25,204)</b>	<b>(1,258,333)</b>	<b>4993%</b>	<b>65,836</b>	<b>91,040</b>	<b>70,352</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 214 - STREET IMPROVEMENTS GRANT FUND  
**Program:** 55035 - STREET IMPROVEMENTS GRANT FUNDS

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	11,930	7,000	2,930	42%	12,278	5,278	2,000	
34098	I/GVT - Federal - Other	52,500	719,700	-	0%	719,700	-	-	
34261	I/GVT - Gas Tax 2103	968,069	-	-	-	-	-	-	
34294	I/GVT - State - Other	-	-	12,983	-	12,983	12,983	-	
81007	Transfers In - Cap Proj Fund	177	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>1,032,676</b>	<b>726,700</b>	<b>15,913</b>	<b>2%</b>	<b>744,961</b>	<b>18,261</b>	<b>2,000</b>	
<b>EXPENDITURES</b>									
<b>Administrative Charges/Transfers</b>									
91050	Transfers to Capital Projects	1,771,000	719,700	719,700	100%	719,700	-	-	
<b>SUBTOTAL</b>		<b>1,771,000</b>	<b>719,700</b>	<b>719,700</b>	<b>100%</b>	<b>719,700</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>		<b>1,771,000</b>	<b>719,700</b>	<b>719,700</b>	<b>100%</b>	<b>719,700</b>	<b>-</b>	<b>-</b>	
<b>BALANCE</b>		<b>(738,324)</b>	<b>7,000</b>	<b>(703,787)</b>	<b>-10054%</b>	<b>25,261</b>	<b>18,261</b>	<b>2,000</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 216 - TRAFFIC IMPACT FUND  
**Program:** 55030 - TRAFFIC IMPACT FEE ADMINISTRATION

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	4,288	4,000	1,386	35%	1,913	(2,087)	4,000	
35019	Charges - Traffic Mitigation	73,633	50,000	72,674	145%	100,304	50,304	50,000	Traffic impact fees to be generated from new developments
<b>TOTAL REVENUE</b>		<b>77,921</b>	<b>54,000</b>	<b>74,060</b>	<b>137%</b>	<b>102,217</b>	<b>48,217</b>	<b>54,000</b>	
<b>EXPENDITURES</b>									
<b>Administrative Charges/Transfers</b>									
60400	Overhead Charges/Credits	3,896	2,700	3,703	137%	5,111	(2,411)	2,700	
60800	Other Funds Admin Offset/CR	50,000	50,000	25,000	50%	50,000	(0)	50,000	Engineering staffing charge
91050	Transfers to Capital Projects	-	80,000	80,000	100%	80,000	-	156,864	
<b>SUBTOTAL</b>		<b>53,896</b>	<b>132,700</b>	<b>108,703</b>	<b>82%</b>	<b>135,111</b>	<b>(2,411)</b>	<b>209,564</b>	
<b>TOTAL EXPENDITURES</b>		<b>53,896</b>	<b>132,700</b>	<b>108,703</b>	<b>82%</b>	<b>135,111</b>	<b>(2,411)</b>	<b>209,564</b>	
<b>BALANCE</b>		<b>24,025</b>	<b>(78,700)</b>	<b>(34,643)</b>	<b>44%</b>	<b>(32,894)</b>	<b>45,806</b>	<b>(155,564)</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 220 - MUNICIPAL LIGHTING FUND  
**Program:** 59500 - MUNICIPAL LIGHTING

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
30000	Prop Taxes - Current - Secured	666,237	675,000	357,782	53%	676,035	1,035	675,000	
30002	Prop Taxes - Current- Unsecure	25,741	25,000	16,041	64%	19,551	(5,449)	25,000	
30020	Prop Taxes - Supplemental-Curr	17,211	20,000	8,545	43%	20,754	754	20,000	
30030	Prop Taxes - Residual	408,482	200,000	-	0%	581,264	381,264	578,000	
30040	Prop Taxes - Other - Misc	177	-	-	-	199	199	-	
30042	Prop Taxes-Other-Public Utility	20,524	20,000	-	0%	18,499	(1,501)	20,000	
30043	Prop Taxes-Other-H/Owners Subv	4,937	5,000	700	14%	4,670	(330)	5,000	
30049	Prop Taxes-Pass Thru Agrmnts	159,728	150,000	111,144	74%	158,261	8,261	149,000	
33000	Interest Income - Pooled	52,432	25,000	11,906	48%	41,113	16,113	50,000	
<b>TOTAL REVENUE</b>		<b>1,355,468</b>	<b>1,120,000</b>	<b>506,118</b>	<b>45%</b>	<b>1,520,346</b>	<b>400,346</b>	<b>1,522,000</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
43072	Utilities - Electricity	737,710	750,000	370,332	49%	740,664	9,336	750,000	To power street lights city wide
43090	Contractual - Other	5,000	20,000	-	0%	3,475	16,525	20,000	Repairs and installation of city owned street lights
<b>SUBTOTAL</b>		<b>742,710</b>	<b>770,000</b>	<b>370,332</b>	<b>48%</b>	<b>744,139</b>	<b>25,861</b>	<b>770,000</b>	
<b>Department Charges</b>									
44092	Liability Claims Charge	87,000	91,000	91,000	100%	91,000	-	91,000	
<b>SUBTOTAL</b>		<b>87,000</b>	<b>91,000</b>	<b>91,000</b>	<b>100%</b>	<b>91,000</b>	<b>-</b>	<b>91,000</b>	
<b>Administrative Charges/Transfers</b>									
60400	Overhead Charges/Credits	67,773	56,000	25,306	45%	76,017	(20,017)	76,100	5% of program revenue to GF
60800	Other Funds Admin Offset/CR	31,000	31,000	15,500	50%	31,000	-	31,000	Public Works Administration and Engineering staffing charge
91050	Transfers to Capital Projects	1,900,000	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>1,998,773</b>	<b>87,000</b>	<b>40,806</b>	<b>47%</b>	<b>107,017</b>	<b>(20,017)</b>	<b>107,100</b>	
<b>TOTAL EXPENDITURES</b>		<b>2,828,484</b>	<b>948,000</b>	<b>502,138</b>	<b>53%</b>	<b>942,157</b>	<b>5,843</b>	<b>968,100</b>	
<b>BALANCE</b>		<b>(1,473,016)</b>	<b>172,000</b>	<b>3,980</b>	<b>2%</b>	<b>578,189</b>	<b>406,189</b>	<b>553,900</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 270 - DRAINAGE DISTRICT FUND  
**Program:** 59000 - DRAINAGE DISTRICT

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	1,400	2,000	445	22%	1,453	(547)	2,000	
35084	Charges-Drainage Fee Dist #4	1,166	2,000	150	8%	300	(1,700)	2,000	
35087	Charges-Drainage Fee Dist #7	788	1,000	700	70%	1,399	399	1,000	
35089	Charges-Drainage Fee Dist #9	8,894	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>12,248</b>	<b>5,000</b>	<b>1,295</b>	<b>26%</b>	<b>3,153</b>	<b>(1,847)</b>	<b>5,000</b>	
<b>EXPENDITURES</b>									
<b>Administrative Charges/Transfers</b>									
60400	Overhead Charges/Credits	612	250	65	26%	158	92	250	5% of program revenue to GF
<b>SUBTOTAL</b>		<b>612</b>	<b>250</b>	<b>65</b>	<b>26%</b>	<b>158</b>	<b>92</b>	<b>250</b>	
<b>TOTAL EXPENDITURES</b>		<b>612</b>	<b>250</b>	<b>65</b>	<b>26%</b>	<b>158</b>	<b>92</b>	<b>250</b>	
<b>BALANCE</b>		<b>11,635</b>	<b>4,750</b>	<b>1,230</b>	<b>26%</b>	<b>2,995</b>	<b>(1,755)</b>	<b>4,750</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 600 - WATER UTILITY FUND  
**Program:** 55500 - UTILITY ADMINISTRATION

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	73,815	50,000	20,263	41%	66,661	16,661	50,000	
39069	Reimbursements - Other	55,440	50,000	1,078	2%	2,157	(47,843)	50,000	
81050	Transfers In - Cap Proj Fund	1,510,719	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>1,639,973</b>	<b>100,000</b>	<b>21,341</b>	<b>21%</b>	<b>68,818</b>	<b>(31,182)</b>	<b>100,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	280,838	375,000	196,554	52%	365,029	9,971	361,058	
40001	Overtime - Salaried	13,305	29,000	5,804	20%	12,718	16,282	28,451	
40002	Special & Holiday Pay	5,588	-	3,368	-	8,084	(8,084)	-	
40008	Payoffs- Compensatory Time off	2,829	-	56	-	75	(75)	-	
40020	Part Time Wages	-	36,000	4,141	12%	9,937	26,063	36,000	
40080	Mid-Yr/Year-End Adjustments	21,815	-	(24,100)	-	7,740	(7,740)	-	
<b>SUBTOTAL</b>		<b>324,376</b>	<b>440,000</b>	<b>185,823</b>	<b>42%</b>	<b>403,582</b>	<b>36,418</b>	<b>425,509</b>	
40006	Payoffs - Sick Leave	3,055	-	-	-	-	-	-	
40007	Payoffs - Vacation	28,026	13,000	12,090	93%	13,928	(928)	11,707	
40040	PERS Retirement	59,471	92,000	47,095	51%	87,463	4,537	96,767	
40045	PARS Retirement Part Time	-	1,000	62	6%	115	885	540	
40060	Medicare Tax	5,088	8,000	3,404	43%	6,322	1,678	6,579	
40062	Insurance/Rebate	82,810	71,000	29,903	42%	64,806	6,194	63,901	
40065	Worker's Compensation	24,521	28,000	14,347	51%	26,644	1,356	25,740	
40066	Leave Payoff Offset	(27,081)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	46,000	22,943	50%	45,885	115	48,800	
40092	General Benefits Offset	29,110	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>204,997</b>	<b>259,000</b>	<b>129,845</b>	<b>50%</b>	<b>245,164</b>	<b>13,836</b>	<b>254,034</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>529,372</b>	<b>699,000</b>	<b>315,668</b>	<b>45%</b>	<b>648,746</b>	<b>50,254</b>	<b>679,543</b>	
<b>Operations &amp; Maintenance</b>									
43074	Utilities - Telephone	6,779	10,000	3,725	37%	7,450	2,550	10,000	
43090	Contractual - Other	95,391	140,000	21,000	15%	125,400	14,600	140,000	
44000	Supplies	911	1,000	4,245	424%	8,489	(7,489)	1,000	
44030	Training & Meeting	7,024	20,000	2,042	10%	4,083	15,917	20,000	
44040	Uniforms	6,843	12,000	7,339	61%	10,193	1,807	16,000	New uniform company and increase to boot allowance per WMEA contract
44042	Safety Equipment	667	4,000	649	16%	1,297	2,703	3,000	
44060	Publications & Subscriptions	-	1,000	-	0%	-	1,000	-	
44062	Membership Dues	3,818	7,000	3,965	57%	4,219	2,781	5,000	
<b>SUBTOTAL</b>		<b>121,433</b>	<b>195,000</b>	<b>42,964</b>	<b>22%</b>	<b>161,132</b>	<b>33,868</b>	<b>195,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	19,000	19,000	19,000	100%	19,000	-	31,272	
44054	Vehicle Replacement Charge	15,000	9,000	9,000	100%	9,000	-	17,036	
44085	Government Buildings Charge	26,000	48,000	48,000	100%	48,000	-	42,800	
44092	Liability Claims Charge	7,000	8,000	8,000	100%	8,000	-	8,000	
<b>SUBTOTAL</b>		<b>67,000</b>	<b>84,000</b>	<b>84,000</b>	<b>100%</b>	<b>84,000</b>	<b>-</b>	<b>99,108</b>	
<b>Capital Outlay</b>									
47024	Computer Equipment - Software	-	3,000	2,404	80%	4,808	(1,808)	3,000	
<b>SUBTOTAL</b>		<b>-</b>	<b>3,000</b>	<b>2,404</b>	<b>80%</b>	<b>4,808</b>	<b>(1,808)</b>	<b>3,000</b>	
<b>Administrative Charges/Transfers</b>									
91050	Transfers to Capital Projects	2,388,000	3,041,330	3,041,330	100%	3,041,330	-	833,300	See CIP request
<b>SUBTOTAL</b>		<b>2,388,000</b>	<b>3,041,330</b>	<b>3,041,330</b>	<b>100%</b>	<b>3,041,330</b>	<b>-</b>	<b>833,300</b>	
<b>TOTAL EXPENDITURES</b>		<b>3,105,805</b>	<b>4,022,330</b>	<b>3,486,366</b>	<b>87%</b>	<b>3,940,017</b>	<b>82,313</b>	<b>1,809,951</b>	
<b>BALANCE</b>		<b>(1,465,832)</b>	<b>(3,922,330)</b>	<b>(3,465,024)</b>	<b>88%</b>	<b>(3,871,199)</b>	<b>51,131</b>	<b>(1,709,951)</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 600 - WATER UTILITY FUND  
**Program:** 56500 - UTILITY PRODUCTION & SUPPLY

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
39069	Reimbursements - Other	147,855	150,000	6,272	4%	12,544	(137,456)	15,000	
	<b>TOTAL REVENUE</b>	<b>147,855</b>	<b>150,000</b>	<b>6,272</b>	<b>4%</b>	<b>12,544</b>	<b>(137,456)</b>	<b>15,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	130,786	319,000	140,844	44%	272,707	46,293	300,635	
40001	Overtime - Salaried	6,109	14,000	5,759	41%	10,695	3,305	14,000	
40002	Special & Holiday Pay	2,621	-	3,253	-	6,041	(6,041)	-	
40003	Injured on Duty Pay	-	-	180	-	334	(334)	-	
40008	Payoffs - Compensatory Time	-	-	850	-	1,579	(1,579)	-	
40080	Mid-Yr/Year-End Adjustments	10,139	-	(12,096)	-	13,166	(13,166)	-	
	<b>SUBTOTAL</b>	<b>149,656</b>	<b>333,000</b>	<b>138,791</b>	<b>42%</b>	<b>304,522</b>	<b>28,478</b>	<b>314,635</b>	
40007	Payoffs - Vacation	1,521	11,000	5,124	47%	5,231	5,769	10,522	
40040	PERS Retirement	28,484	78,000	33,670	43%	66,816	11,184	80,573	
40060	Medicare Tax	2,206	6,000	2,589	43%	4,809	1,191	5,320	
40062	Insurance/Rebate	36,248	77,000	33,486	43%	71,973	5,027	79,345	
40065	Worker's Compensation	11,714	29,000	13,753	47%	25,541	3,459	28,287	
40066	Leave Payoff Offset	1,479	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	9,000	4,064	45%	8,128	872	9,400	
40092	General Benefits Offset	61,348	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>143,000</b>	<b>210,000</b>	<b>92,687</b>	<b>269%</b>	<b>182,498</b>	<b>27,502</b>	<b>213,447</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>292,656</b>	<b>543,000</b>	<b>231,478</b>	<b>311%</b>	<b>487,020</b>	<b>55,980</b>	<b>528,082</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	2,226	7,000	1,165	17%	2,330	4,670	7,000	
43070	Utilities - Gas	-	1,000	-	0%	-	1,000	1,000	
43072	Utilities - Electricity	526,822	546,000	257,933	47%	521,560	24,440	569,692	BPP set at 75% elect \$65/af 15/16. 16/17 BPP set at 75% Elect \$65/AF ( updated 03/15/16 )
43074	Utilities - Telephone	3,765	4,000	1,752	44%	3,503	497	4,000	Data cards only. SCADA
43075	Utilities - Water	2,373	3,000	710	24%	1,421	1,579	3,000	
43076	Purchased Water	3,536,426	3,787,000	933,398	25%	2,443,325	1,343,675	3,212,844	15/16 BPP set at 75% est 4324af @\$931.50.00 -16/17 BPP 75% est 2922af @\$975.00+ associated fees (updated 03/15/16 )
43090	Contractual - Other	21,594	43,000	11,769	27%	40,064	2,937	43,000	
44000	Supplies	14,884	20,000	9,260	46%	16,196	3,804	20,000	
44002	Printing	3,773	10,000	4,877	49%	8,273	1,727	10,000	
44010	Postage	4,609	9,000	4,328	48%	8,656	344	9,000	
44020	Special Department Expense	38,133	43,000	19,968	46%	42,722	278	43,000	
44080	Repairs & Maintenance-Equip	30,945	37,000	15,420	42%	31,621	5,379	37,000	
47502	Pump & Basin Assessment	2,460,927	2,747,000	-	0%	2,583,728	163,272	3,461,978	15/16 RA cost \$322/af @ 8528af 16/17 RA cost \$395/af @8765af 03/15/16
48502	Taxes - Property	3,067	6,000	2,127	35%	4,253	1,747	6,000	
	<b>SUBTOTAL</b>	<b>6,649,545</b>	<b>7,263,000</b>	<b>1,262,706</b>	<b>17%</b>	<b>5,707,651</b>	<b>1,555,349</b>	<b>7,427,514</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	39,000	32,000	32,000	100%	32,000	-	40,806	
44054	Vehicle Replacement Charge	29,000	28,000	28,000	100%	28,000	-	28,010	
44092	Liability Claims Charge	5,000	8,000	8,000	100%	8,000	-	8,000	
	<b>SUBTOTAL</b>	<b>73,000</b>	<b>68,000</b>	<b>68,000</b>	<b>100%</b>	<b>68,000</b>	<b>-</b>	<b>76,816</b>	
<b>Capital Outlay</b>									
47090	Depreciation	1,225,210	-	637,900	-	-	-	-	
	<b>SUBTOTAL</b>	<b>1,225,210</b>	<b>-</b>	<b>637,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 600 - WATER UTILITY FUND  
**Program:** 56500 - UTILITY PRODUCTION & SUPPLY

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>Administrative Charges/Transfers</b>									
60300	Utility Admin Offset/Credits	737,772	815,825	433,109	53%	776,446	39,379	826,796	GF staffing charge/credit
60300	Utility Admin Offset/Credits	125,000	197,626	98,813	50%	197,626	-	199,321	NPDES Charges from Eng., 52500 and 53500 Trench crew, add'l GF salaries
<b>SUBTOTAL</b>		<b>862,772</b>	<b>1,013,451</b>	<b>531,922</b>	<b>52%</b>	<b>974,072</b>	<b>39,379</b>	<b>1,026,117</b>	
<b>TOTAL EXPENDITURES</b>		<b>9,103,183</b>	<b>8,887,451</b>	<b>2,732,006</b>	<b>31%</b>	<b>7,236,743</b>	<b>1,650,708</b>	<b>9,058,529</b>	
<b>BALANCE</b>		<b>(8,955,329)</b>	<b>(8,737,451)</b>	<b>(2,725,734)</b>	<b>31%</b>	<b>(7,224,198)</b>	<b>1,513,253</b>	<b>(9,043,529)</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 600 - WATER UTILITY FUND  
**Program:** 57000 - UTILITY SYSTEM MAINTENANCE

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
35020	Charges - Staff Service Fees	1,138	2,000	1,365	68%	2,730	730	2,000	water flow test
35064	Meter & Service Installation	28,573	30,000	31,615	105%	57,564	27,564	30,000	hydrant meters
35065	Water Frontage Fees	16,500	-	-	-	-	-	-	
39069	Reimbursements - Other	3,295	-	-	-	-	-	-	
39090	Other Revenue - Misc Receipts	35	-	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>49,540</b>	<b>32,000</b>	<b>32,980</b>	<b>103%</b>	<b>60,294</b>	<b>28,294</b>	<b>32,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	841,961	816,000	441,981	54%	820,822	(4,822)	815,000	
40001	Overtime - Salaried	28,867	42,000	16,422	39%	39,412	2,588	42,000	
40002	Special & Holiday Pay	17,123	-	6,439	-	15,453	(15,453)	-	
40003	Injured on Duty Pay	980	-	936	-	1,492	(1,492)	-	
40008	Payoffs - Compensatory Time	3,837	-	2,690	-	2,812	(2,812)	-	
40080	Mid-Yr/Year-End Adjustments	38,417	-	(64,311)	-	1,126	(1,126)	-	
	<b>SUBTOTAL</b>	<b>931,185</b>	<b>858,000</b>	<b>404,156</b>	<b>47%</b>	<b>881,117</b>	<b>(23,117)</b>	<b>857,000</b>	
40007	Payoffs - Vacation	21,692	28,000	21,306	76%	22,425	5,575	27,804	
40040	PERS Retirement	180,057	199,000	102,993	52%	191,272	7,728	218,428	
40060	Medicare Tax	14,505	14,000	7,803	56%	14,492	(492)	13,934	
40062	Insurance/Rebate	249,865	214,000	100,000	47%	200,001	13,999	211,117	
40065	Worker's Compensation	77,173	73,000	41,545	57%	77,154	(4,154)	74,090	
40066	Leave Payoff Offset	(13,567)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	66,000	30,406	-	60,812	5,188	61,600	
40092	General Benefits Offset	11,572	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>541,298</b>	<b>594,000</b>	<b>304,053</b>	<b>51%</b>	<b>566,156</b>	<b>27,844</b>	<b>606,973</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,472,483</b>	<b>1,452,000</b>	<b>708,209</b>	<b>49%</b>	<b>1,447,273</b>	<b>4,727</b>	<b>1,463,973</b>	
<b>Operations &amp; Maintenance</b>									
43090	Contractual - Other	44,795	63,000	19,898	32%	78,850	(15,850)	63,000	trash/dump fees
44000	Supplies	14,920	39,000	22,334	57%	38,079	921	39,000	
44020	Special Department Expense	1,559	8,000	320	4%	4,120	3,880	8,000	
44050	Equipment Rental	-	2,000	-	0%	1,000	1,000	2,000	
44080	Repairs & Maintenance-Equip	1,706	4,000	-	0%	2,000	2,000	4,000	
	<b>SUBTOTAL</b>	<b>62,981</b>	<b>116,000</b>	<b>42,552</b>	<b>37%</b>	<b>124,049</b>	<b>(8,049)</b>	<b>116,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	108,000	101,000	101,000	100%	101,000	-	116,202	
44054	Vehicle Replacement Charge	143,000	148,000	148,000	100%	148,000	-	171,630	
44056	Information Systems Charge	49,000	49,000	49,000	100%	49,000	-	49,000	
44092	Liability Claims Charge	35,000	26,000	26,000	100%	26,000	-	26,000	
	<b>SUBTOTAL</b>	<b>335,000</b>	<b>324,000</b>	<b>324,000</b>	<b>100%</b>	<b>324,000</b>	<b>-</b>	<b>362,832</b>	
	<b>TOTAL EXPENDITURES</b>	<b>1,870,464</b>	<b>1,892,000</b>	<b>1,074,760</b>	<b>57%</b>	<b>1,895,322</b>	<b>(3,322)</b>	<b>1,942,805</b>	
	<b>BALANCE</b>	<b>(1,820,924)</b>	<b>(1,860,000)</b>	<b>(1,041,780)</b>	<b>56%</b>	<b>(1,835,028)</b>	<b>24,972</b>	<b>(1,910,805)</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 601 - UTILITY CONSERVATION FUND  
**Program:** 80060 - UTILITY CONSERVATION

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	34,518	15,000	11,195	75%	37,644	22,644	35,000	
35060	Metered Water Sales	273,334	450,000	91,198	20%	218,875	(231,125)	250,000	Tier 2
81000	Transfers In	247,287	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>555,139</b>	<b>465,000</b>	<b>102,393</b>	<b>22%</b>	<b>256,519</b>	<b>(208,481)</b>	<b>285,000</b>	
<b>EXPENDITURES</b>									
<b>Capital Outlay</b>									
48000	CIP and Long Term Projects	96,852	250,434	181,378	72%	250,434	-	145,000	Conservation CIPs
<b>SUBTOTAL</b>		<b>96,852</b>	<b>250,434</b>	<b>181,378</b>	<b>72%</b>	<b>250,434</b>	<b>-</b>	<b>145,000</b>	
<b>Administrative Charges/Transfers</b>									
91050	Transfers Out - CIP	75,000	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>		<b>171,852</b>	<b>250,434</b>	<b>181,378</b>	<b>72%</b>	<b>250,434</b>	<b>-</b>	<b>145,000</b>	
<b>BALANCE</b>		<b>383,287</b>	<b>214,566</b>	<b>(78,985)</b>	<b>-37%</b>	<b>6,085</b>	<b>(208,481)</b>	<b>140,000</b>	
105502	Water Conservation							75,000	
175501	Beach Blvd. median irrigation modernization I-405 to Westminster							70,000	
								<b>145,000</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 602 - UTILITY CAPITAL PROJECTS FUND  
**Program:** 55502 - UTILITY CAPITAL PROJECTS

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
81050	Transfers in Cap Projects	2,215,713	3,041,330	3,041,330	100%	3,041,330	-	833,300	
<b>TOTAL REVENUE</b>		<b>2,215,713</b>	<b>3,041,330</b>	<b>3,041,330</b>	<b>100%</b>	<b>3,041,330</b>	<b>-</b>	<b>833,300</b>	
<b>EXPENDITURES</b>									
<b>Capital Outlay</b>									
48000	CIP and Long Term Projects	585,741	4,377,952	482,156	11%	4,377,952	-	833,300	
<b>SUBTOTAL</b>		<b>585,741</b>	<b>4,377,952</b>	<b>482,156</b>	<b>11%</b>	<b>4,377,952</b>	<b>-</b>	<b>833,300</b>	
<b>Administrative Charges/Transfers</b>									
91050	Transfers Out - CIP	1,514,919	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>1,514,919</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>		<b>2,100,660</b>	<b>4,377,952</b>	<b>482,156</b>	<b>11%</b>	<b>4,377,952</b>	<b>-</b>	<b>833,300</b>	
<b>BALANCE</b>		<b>115,053</b>	<b>(1,336,622)</b>	<b>2,559,174</b>	<b>-191%</b>	<b>(1,336,622)</b>	<b>-</b>	<b>-</b>	
115502	Wellsite security							8,300	
125500	Periodic repair/replace							425,000	
135500	Well maintenance and repair							250,000	
175500	Portable generator for well sites							150,000	
								<b>833,300</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 700 - EQUIPMENT REPLACEMENT FUND  
**Program:** 58000 - MOTOR POOL

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	22,883	15,000	8,766	58%	21,040	6,040	20,000	
35093	Charges - Department Use Fees	968,000	983,000	983,000	100%	983,000	-	1,071,498	
35094	Charges - Department Replaceme	899,000	893,000	893,000	100%	893,000	-	882,962	
35099	Charges - Other - Misc	3,935	8,000	-	0%	-	(8,000)	8,000	
39069	Reimbursements - Other	39,367	80,000	-	0%	40,000	(40,000)	20,000	Reimbursement from Orange County Fire Authority for fuel purchased
81050	Transfers In - Cap Proj Fund	833,392	-	2,510	-	2,510	2,510	-	
84000	Property Sales	12,366	15,000	21,377	143%	22,019	7,019	15,000	Auction proceeds from sales of replaced vehicles
<b>TOTAL REVENUE</b>		<b>2,778,943</b>	<b>1,994,000</b>	<b>1,908,654</b>	<b>96%</b>	<b>1,961,569</b>	<b>(32,431)</b>	<b>2,017,460</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	210,360	227,000	120,557	53%	223,892	3,108	224,240	
40001	Overtime - Salaried	4,120	4,000	2,090	52%	3,881	119	4,000	Emergency callouts, Allow one staff member to work overtime to assist with workload
40002	Special & Holiday Pay	4,526	-	2,312	-	4,293	(4,293)	-	
40003	Injured on Duty Pay	-	-	1,608	-	2,985	(2,985)	-	
40008	Payoffs-Comp Time Off	1,729	-	898	-	982	(982)	-	
40020	Part time Wages	29,597	25,000	14,842	59%	27,564	(2,564)	25,000	
40080	Mid-Yr/Year-End Adjustments	16,840	-	(16,574)	-	5,370	(5,370)	-	
<b>SUBTOTAL</b>		<b>267,171</b>	<b>256,000</b>	<b>125,733</b>	<b>49%</b>	<b>268,967</b>	<b>(12,967)</b>	<b>253,240</b>	
40007	Payoffs - Vacation	4,750	8,000	6,451	-	6,451	1,549	7,848	
40040	PERS Retirement	43,852	56,000	29,349	52%	54,505	1,495	60,099	
40045	PARS Retirement	42	1,000	-	0%	-	1,000	375	
40060	Medicare Tax	4,033	5,000	2,354	47%	4,372	628	4,124	
40062	Insurance/Rebate	67,032	48,000	22,975	48%	45,950	2,050	49,021	
40065	Worker's Compensation	21,445	23,000	12,641	55%	23,476	(476)	21,930	
40066	Leave Payoff Offset	(1,750)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	29,000	14,153	-	28,307	693	39,500	
40092	General Benefits Offset	8,127	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>147,532</b>	<b>170,000</b>	<b>87,923</b>	<b>52%</b>	<b>163,060</b>	<b>6,940</b>	<b>182,897</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>414,703</b>	<b>426,000</b>	<b>213,655</b>	<b>50%</b>	<b>432,027</b>	<b>(6,027)</b>	<b>436,137</b>	
<b>Operations &amp; Maintenance</b>									
43070	Utilities - Gas	56	1,000	-	0%	-	1,000	1,000	Gas for shop heaters
43074	Utilities - Telephone	2,263	2,000	1,192	60%	2,050	(50)	2,000	Modem line for fuel management system and cell phones
43090	Contractual - Other	112,575	87,000	165,996	191%	211,372	(124,372)	87,000	Anti-freeze (recycled), Code 3 repairs, Towing, Westminster Car Wash, City Detail on site car wash, Motorcycle repairs, Annual OSHA inspections for booms and cranes trucks, Transmission repairs, Glass repair and replacement, Clarifier, waste oil & filter disposal, and Accident repairs, warranty deductibles
43092	Communications Contract	92,195	91,000	40,089	44%	91,089	(89)	91,000	Annual repair and maintenance contract for public works radios (base stations, desktop, mobiles, and portables) and backbone costs \$15/16 \$75,373
44000	Supplies	478,437	700,000	66,731	10%	564,059	135,941	700,000	Gasoline, diesel, lube oil, tires batteries, filters & other parts
44002	Printing	-	1,000	-	0%	-	1,000	1,000	Work orders, pre-trip inspection forms, trouble reports, and evaluation cards
44010	Postage	764	1,000	1,654	165%	3,308	(2,308)	1,000	
44020	Special Department Expense	2,765	-	-	-	-	-	-	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 700 - EQUIPMENT REPLACEMENT FUND  
**Program:** 58000 - MOTOR POOL

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
44030	Training & Meeting	66	2,000	-	0%	1,000	1,000	2,000	Calif State Fleet Managers conference, Management Seminars, Mechanic Training, and misc (meals & parking)
44040	Uniforms	1,338	2,000	2,201	110%	3,599	(1,599)	2,000	Uniforms, safety boots, and rags
44042	Safety Equipment	667	2,000	829	41%	1,658	342	2,000	Disaster Supplies and safety awards
44050	Equipment Rental	-	154,000	-	-	154,000	-	154,000	Lease Payment - moved from CIP
44060	Publications & Subscriptions	12	3,000	1,788	60%	3,576	(576)	3,000	Kelley Blue Book and Mitchell on Demand DVD updates
44062	Membership Dues	-	1,000	-	0%	-	1,000	1,000	NAFA, MSA, MEMA
44080	Repairs & Maintenance-Equip	3,468	8,000	4,009	50%	14,409	(6,409)	8,000	Arsenault & Associates - software support for fleet maintenance, Track Engineering - maintenance agreement for fuel system, SCAQMD - permit for spray boot, tanks, generators, and Repairs to fuel island
45002	Claims and Damages	-	10,000	-	0%	-	10,000	10,000	
<b>SUBTOTAL</b>		<b>694,607</b>	<b>1,065,000</b>	<b>284,489</b>	<b>27%</b>	<b>1,050,119</b>	<b>14,881</b>	<b>1,065,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	13,000	7,000	7,000	100%	7,000	-	7,126	
44054	Vehicle Replacement Charge	8,000	3,000	3,000	100%	3,000	-	2,665	
44056	Information Systems Charge	19,000	19,000	19,000	100%	19,000	-	19,000	
44085	Government Buildings Charge	26,000	48,000	48,000	100%	48,000	-	42,800	
44092	Liability Claims Charge	64,000	86,000	86,000	100%	86,000	-	86,000	
<b>SUBTOTAL</b>		<b>130,000</b>	<b>163,000</b>	<b>163,000</b>	<b>100%</b>	<b>163,000</b>	<b>-</b>	<b>157,591</b>	
<b>Capital Outlay</b>									
47090	Depreciation	825,579	-	449,561	-	-	-	-	
<b>SUBTOTAL</b>		<b>825,579</b>	<b>-</b>	<b>449,561</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Administrative Charges/Transfers</b>									
60400	Overhead Charges/Credits	96,659	99,700	94,238	95%	98,078	1,622	100,873	5% of revenue to GF
91000	Transfers Out	-	-	-	-	-	-	185,000	To General Fund 1 time FB reduction
91050	Transfers to Capital Projects	525,000	665,000	665,000	100%	665,000	-	310,000	Annual equipment replacement
<b>SUBTOTAL</b>		<b>621,659</b>	<b>764,700</b>	<b>759,238</b>	<b>99%</b>	<b>763,078</b>	<b>1,622</b>	<b>595,873</b>	
<b>TOTAL EXPENDITURES</b>		<b>2,686,548</b>	<b>2,418,700</b>	<b>1,869,943</b>	<b>77%</b>	<b>2,408,224</b>	<b>10,476</b>	<b>2,254,601</b>	
<b>BALANCE</b>		<b>92,395</b>	<b>(424,700)</b>	<b>38,710</b>	<b>-9%</b>	<b>(446,655)</b>	<b>(21,955)</b>	<b>(237,141)</b>	

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 770 - GOVERNMENT BUILDINGS FUND  
**Program:** 75500 - GOVERNMENT BUILDINGS

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	20,527	10,000	8,619	86%	22,182	12,182	20,000	
35092	Charges - Other - To Departments	1,920,000	2,268,000	2,268,000	100%	2,268,000	-	2,269,650	
39069	Reimbursements - Other	5,363	5,000	13,652	273%	27,305	22,305	5,000	
81050	Transfers in Cap Proj	16,617	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>1,962,507</b>	<b>2,283,000</b>	<b>2,290,272</b>	<b>100%</b>	<b>2,317,487</b>	<b>34,487</b>	<b>2,294,650</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	157,780	164,000	86,040	52%	159,788	4,212	160,421	
40001	Overtime - Salaried	2,273	5,000	2,237	45%	4,155	845	5,000	Emergency calls nights & weekends
40002	Special & Holiday Pay	3,274	-	2,289	-	4,578	(4,578)	-	
40008	Payoffs - Compensatory Time	5,738	-	2,810	-	3,588.58	(3,589)	-	
40020	Part Time Wages	2,776	43,000	-	0%	20,000	23,000	43,000	Janitorial and maintenance assistance
40080	Mid-Yr/Year-End Adjustments	7,735	-	(9,711)	-	7,684	(7,684)	-	
<b>SUBTOTAL</b>		<b>179,574</b>	<b>212,000</b>	<b>83,665</b>	<b>39%</b>	<b>199,794</b>	<b>12,206</b>	<b>208,421</b>	
40006	Payoffs - Sick Leave	5,723	-	-	-	-	-	-	
40007	Payoffs - Vacation	9,951	6,000	3,636	61%	4,181	1,819	5,615	
40040	PERS Retirement	32,893	40,000	20,511	51%	38,091	1,909	42,995	
40045	PARS Retirement Part Time	42	1,000	-	0%	-	1,000	645	
40060	Medicare Tax	3,035	4,000	1,623	41%	3,013	987	3,465	
40062	Insurance/Rebate	85,187	48,000	22,807	48%	45,615	2,385	48,748	
40065	Worker's Compensation	16,138	19,000	8,626	45%	16,019	2,981	18,423	
40066	Leave Payoff Offset	(13,674)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	45,000	24,308	54%	48,616	(3,616)	50,700	
40092	General Benefits Offset	10,892	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>150,187</b>	<b>163,000</b>	<b>81,510</b>	<b>50%</b>	<b>155,535</b>	<b>7,465</b>	<b>170,591</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>329,762</b>	<b>375,000</b>	<b>165,175</b>	<b>44%</b>	<b>355,329</b>	<b>19,671</b>	<b>379,012</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal fees	-	1,000	-	0%	-	1,000	1,000	
43070	Utilities - Gas	23,069	25,000	7,891	32%	18,939	6,061	25,000	
43072	Utilities - Electricity	429,066	435,000	221,922	51%	443,844	(8,844)	500,000	Add \$65,000 for new Yard and PD shooting range (\$35,000-range; \$30,000-Yard).
43074	Utilities - Telephone	7,747	10,000	4,181	42%	9,528	472	10,000	
43075	Utilities - Water	41,367	51,000	16,315	32%	32,630	18,370	51,000	
43090	Contractual - Other	483,076	646,000	272,242	42%	575,316	70,684	646,000	Maintenance of the HVAC mechanical systems; janitorial services; maintenance of the solar panels at the PD building and parking structure; monthly monitoring costs for burglar and fire systems at the Yard, FRC, and nursery building at Bolsa Chica Park; quarterly maintenance of the Energy Management System (EMS) at the Yard and Police shooting range; servicing of fire equipment, elevators; window cleaning
43093	Rose Center Maintenance	181,237	158,000	73,752	47%	147,234	10,766	158,000	Repairs and maintenance at Rose Center. Electricity usage.
44000	Supplies	40,974	77,000	34,996	45%	85,325	(8,325)	77,000	Batteries, signs, photos, flags, fuses, keys, microphone, paint supplies, tools, plumbing supplies occupancy sensors. Janitorial supplies.
44020	Special Department Expense	18,579	14,000	4,611	33%	16,659	(2,659)	14,000	PD cable costs.
44030	Training & Meeting	-	2,000	233	12%	466	1,534	2,000	Training classes and seminars
44040	Uniforms	1,286	3,000	1,444	48%	3,167	(167)	3,000	Pants, shirts, & boots for personnel
44042	Safety Equipment	667	2,000	932	47%	1,863	137	2,000	Safety glasses, gloves, dust masks, first aid supplies, eye wash supplies, lockout/tagout supplies
44050	Equipment Rental	-	1,000	-	0%	-	1,000	1,000	Pager rental

## Budget Detail Worksheet

**Dept:** PUBLIC WORKS  
**Fund:** 770 - GOVERNMENT BUILDINGS FUND  
**Program:** 75500 - GOVERNMENT BUILDINGS

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
44080	Repairs & Maintenance-Equip	34,145	75,000	37,549	50%	61,777	13,223	75,000	Parts/equipment for HVAC service & repair, generator service, boilers service, HVAC control service, wheelchair lift service.
44082	Repairs & Maintenance-Bldg	51,152	79,000	30,612	39%	77,981	1,020	79,000	Minor service for gate repairs, HVAC maintenance, fumigation maintenance, light repairs, repair of motors, Post office miscellaneous maintenance.
48502	Taxes - Property	47,374	50,000	4,098	8%	48,196	1,804	50,000	Trash and sewer fees City properties
<b>SUBTOTAL</b>		<b>1,359,738</b>	<b>1,629,000</b>	<b>710,777</b>	<b>44%</b>	<b>1,522,923</b>	<b>106,077</b>	<b>1,694,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	9,000	7,000	7,000	100%	7,000	-	6,248	
44054	Vehicle Replacement Charge	15,000	11,000	11,000	100%	11,000	-	10,907	
44056	Information Systems Charge	19,000	19,000	19,000	100%	19,000	-	19,000	
44092	Liability Claims Charge	18,000	20,000	20,000	100%	20,000	-	20,000	
<b>SUBTOTAL</b>		<b>61,000</b>	<b>57,000</b>	<b>57,000</b>	<b>100%</b>	<b>57,000</b>	<b>-</b>	<b>56,155</b>	
<b>Capital Outlay</b>									
47090	Depreciation	147,439	-	69,824	-	-	-	-	
<b>SUBTOTAL</b>		<b>147,439</b>	<b>-</b>	<b>69,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Debt Service</b>									
49000	Interest Expense	65,685	37,000	27,259	74%	35,860	1,140	31,198	\$7,825,000 2008 Westminster Certificates of Participation (Civic Center Refunding Program)
49202	Principal	-	142,000	-	0%	142,000	-	148,622	
<b>SUBTOTAL</b>		<b>65,685</b>	<b>179,000</b>	<b>27,259</b>	<b>15%</b>	<b>177,860</b>	<b>1,140</b>	<b>179,820</b>	
<b>Administrative Charges/Transfers</b>									
60400	Overhead Charges/Credits	97,294	114,150	114,514	100%	115,874	(1,724)	114,733	5% of revenue to GF
91000	Transfers Out	40,000	-	-	-	-	-	400,000	
91050	Transfers to Capital Projects	48,000	112,000	112,000	100%	112,000	-	165,000	
<b>SUBTOTAL</b>		<b>185,294</b>	<b>226,150</b>	<b>226,514</b>	<b>100%</b>	<b>227,874</b>	<b>(1,724)</b>	<b>679,733</b>	
<b>TOTAL EXPENDITURES</b>		<b>2,148,918</b>	<b>2,466,150</b>	<b>1,256,549</b>	<b>51%</b>	<b>2,340,986</b>	<b>125,165</b>	<b>2,988,720</b>	
<b>BALANCE</b>		<b>(186,411)</b>	<b>(183,150)</b>	<b>1,033,723</b>	<b>-564%</b>	<b>(23,498)</b>	<b>159,652</b>	<b>(694,070)</b>	





# COMMUNITY DEVELOPMENT



## Budget Detail Worksheet

Dept: COMMUNITY DEVELOPMENT  
Fund: 100 - GENERAL FUND  
Program: 61050 - PLANNING

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	%	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
35000	Charges - Planning - Zoning	120,719	130,000	83,150	64%	152,205	22,205	133,000	
35002	Charges-Planning-Subdivision	8,843	10,000	3,310	33%	4,577	(5,423)	15,000	
35003	Charges - Developer Fees	43,254	55,000	4,755	9%	9,511	(45,490)	66,000	
35004	Charges - Maps & Publications	3	1,000	1	0%	2	(998)	1,000	
35008	Charges-Gen Plan Assessment	26,486	21,000	14,167	67%	33,210	12,210	21,000	
35012	Charges - Plan Ck/Inspection	44,665	30,000	29,106	97%	52,233	22,233	15,000	
	<b>TOTAL REVENUE</b>	<b>243,970</b>	<b>247,000</b>	<b>134,489</b>	<b>54%</b>	<b>251,738</b>	<b>4,738</b>	<b>251,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	361,728	382,000	203,284	53%	377,528	4,472	356,198	
40002	Special & Holiday Pay	10,241	-	5,297	-	1	(1)	-	
40020	Part Time Wages	37,266	93,000	46,244	50%	85,881	7,119	100,000	Ping Techs (2) and % of Admin Aide
40080	Mid-Yr/Year-End Adjustments	25,297	-	(23,556)	-	12,676	(12,676)	-	
	<b>SUBTOTAL</b>	<b>434,532</b>	<b>475,000</b>	<b>231,269</b>	<b>49%</b>	<b>476,086</b>	<b>(1,086)</b>	<b>456,198</b>	
40007	Payoffs - Vacation	7,035	14,000	8,848	-	8,848	5,152	12,467	
40040	PERS Retirement	74,988	94,000	49,808	53%	92,501	1,499	95,465	
40045	PARS Retirement	559	2,000	691	35%	1,283	717	1,500	
40060	Medicare Tax	6,313	7,000	3,985	57%	7,400	(400)	7,158	
40062	Insurance/Rebate	106,407	64,000	30,700	48%	61,400	2,600	64,104	
40065	Worker's Compensation	3,369	4,000	3,449	86%	6,406	(2,406)	3,258	
40066	Leave Payoff Offset	(3,035)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	53,000	25,967	-	51,934	1,066	49,800	
40092	General Benefits Offset	7,564	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>203,200</b>	<b>238,000</b>	<b>123,447</b>	<b>52%</b>	<b>229,771</b>	<b>8,229</b>	<b>233,752</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>637,732</b>	<b>713,000</b>	<b>354,717</b>	<b>50%</b>	<b>705,857</b>	<b>7,143</b>	<b>689,950</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	42,113	50,000	15,626	31%	37,503	12,497	45,000	Reflects true cost of legal services
43090	Contractual - Other	39,743	37,000	743	2%	36,782	218	35,000	Planner services
44000	Supplies	846	2,000	1,439	72%	3,455	(1,455)	2,000	
44002	Printing	-	1,000	47	-	93	907	1,000	Printing large maps and documents
44010	Postage	416	1,000	51	5%	101	899	1,000	
44030	Training & Meeting	2,874	3,000	1,588	53%	3,176	(176)	3,000	Land use planning, law and CEQA classes. APA state and national conference. League of Cities Planner's Institute, ULI conferences. Cost of classes has increased.
44050	Equipment Rental	2,463	3,000	1,172	39%	2,044	956	3,000	Internal cost/copier
44060	Publications & Subscriptions	268	1,000	-	0%	500	500	1,000	Planning publications
44062	Membership Dues	1,155	3,000	1,855	62%	2,080	920	3,000	To maintain APA, AICP and ULI memberships. One additional staff person will be AICP.
44070	Advertising	424	5,000	-	0%	2,500	2,500	5,000	General Plan and Zoning Amendment Public Hearings
44080	Repairs & Maintenance-Equip	850	2,000	332	17%	796	1,204	2,000	Reflects true cost of printing and copying
	<b>SUBTOTAL</b>	<b>91,152</b>	<b>108,000</b>	<b>22,852</b>	<b>21%</b>	<b>89,030</b>	<b>18,970</b>	<b>101,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	1,000	1,000	1,000	100%	1,000	-	1,145	
44054	Vehicle Replacement Charge	2,000	2,000	2,000	100%	2,000	-	1,597	
44056	Information Systems Charge	79,000	79,000	79,000	100%	79,000	-	79,000	
44085	Government Buildings Charge	18,000	19,000	19,000	100%	19,000	-	19,000	
44092	Liability Claims Charge	7,000	8,000	8,000	100%	8,000	-	8,000	
	<b>SUBTOTAL</b>	<b>107,000</b>	<b>109,000</b>	<b>109,000</b>	<b>100%</b>	<b>109,000</b>	<b>-</b>	<b>108,742</b>	
	<b>TOTAL EXPENDITURES</b>	<b>835,884</b>	<b>930,000</b>	<b>486,569</b>	<b>52%</b>	<b>903,886</b>	<b>26,114</b>	<b>899,692</b>	
	<b>BALANCE</b>	<b>(591,914)</b>	<b>(683,000)</b>	<b>(352,080)</b>	<b>52%</b>	<b>(652,149)</b>	<b>30,851</b>	<b>(648,692)</b>	

## Budget Detail Worksheet

**Dept:** COMMUNITY DEVELOPMENT  
**Fund:** 100 - GENERAL FUND  
**Program:** 62050 - BUILDING

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
30081	ADA Compliance Fee	-	4,000	-	-	4,000	-	4,000	
31040	Licenses - Special Inspector	1,560	2,000	1,707	85%	4,097	2,097	2,000	
31500	Permits-Construction-Building	541,866	480,000	308,030	64%	550,000	70,000	480,000	
31501	Permits-Construction-Plumbing	37,896	31,000	22,118	71%	42,012	11,012	30,000	
31502	Permits-Construction-Electrical	46,486	42,000	30,575	73%	54,884	12,884	42,000	
31503	Permits-Construction-Grn Bldg	553	600	331	55%	661	61	1,000	
31504	Permits-Construction-Mech.	20,154	18,000	15,988	89%	29,450	11,450	18,000	
31509	Permits-Construction-Other	2,447	-	-	-	-	-	-	
35004	Charges - Maps & Publications	26	1,000	15	2%	30	(970)	1,000	
35020	Charges - Staff Service Fees	16,010	16,000	8,646	54%	17,292	1,292	16,000	
35022	Charges - Business Lic Proc	122,097	130,000	68,740	53%	137,481	7,481	133,000	
35023	Charges - Business Lic Rnwls	216,106	218,000	126,562	58%	229,902	11,902	218,000	
35036	Charges - Fire Plan Check Fees	12,333	15,000	6,618	44%	13,236	(1,764)	15,000	
35102	Charges - Plan Check Fees	402,941	385,000	249,777	65%	452,668	67,668	408,000	
	<b>TOTAL REVENUE</b>	<b>1,420,474</b>	<b>1,342,600</b>	<b>839,107</b>	<b>62%</b>	<b>1,535,713</b>	<b>193,113</b>	<b>1,368,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	491,105	521,000	282,663	54%	524,945	(3,945)	523,834	
40001	Overtime	86	3,000	-	0%	-	3,000	3,000	
40008	Payoffs - Compensatory Time	-	-	9	-	17	(17)	-	
40002	Special & Holiday Pay	13,238	-	7,055	-	17,135	(17,135)	-	
40020	Part Time Wages	17,875	35,000	13,769	39%	25,572	9,428	35,000	Plan Checker and Admin Assistant
40080	Mid-Yr/Year-End Adjustments	31,988	-	(38,304)	-	5,387	(5,387)	-	
	<b>SUBTOTAL</b>	<b>554,291</b>	<b>559,000</b>	<b>265,193</b>	<b>47%</b>	<b>573,055</b>	<b>(14,055)</b>	<b>561,834</b>	
40007	Payoffs - Vacation	20,964	18,000	18,424	102%	25,787	(7,787)	18,334	
40040	PERS Retirement	106,146	128,000	68,927	54%	128,008	(8)	140,393	
40045	PARS Retirement	268	1,000	205	21%	382	618	525	
40060	Medicare Tax	7,277	9,000	4,297	48%	7,980	1,020	8,556	
40062	Insurance/Rebate	100,397	96,000	46,123	48%	92,247	3,753	98,413	
40065	Worker's Compensation	9,446	10,000	5,563	56%	10,331	(331)	9,621	
40066	Leave Payoff Offset	(14,964)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	19,000	9,328	49%	18,655	345	19,400	
40092	General Benefits Offset	8,866	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>238,400</b>	<b>281,000</b>	<b>152,867</b>	<b>54%</b>	<b>283,390</b>	<b>(2,390)</b>	<b>295,242</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>792,691</b>	<b>840,000</b>	<b>418,060</b>	<b>50%</b>	<b>856,445</b>	<b>(16,445)</b>	<b>857,076</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	208	1,000	-	0%	500	500	1,000	Attorney fees
43074	Utilities - Telephone	1,885	3,000	820	27%	1,967	1,033	3,000	Cell phone for communication with and from inspectors
43090	Contractual - Other	138,029	165,000	55,449	34%	152,628	12,372	165,000	Plan check, inspection and scanning
44000	Supplies	1,351	2,000	305	15%	610	1,390	2,000	Desk equipment, stationary, calendars
44002	Printing	244	1,000	27	3%	346	654	1,000	Permit Forms, correction notices, cards
44010	Postage	5,117	6,000	3,138	52%	6,275	(275)	6,000	UPS, Federal Express, mailers
44020	Special Department Expense	-	1,000	-	0%	-	1,000	1,000	
44030	Training & Meeting	2,553	4,000	1,090	27%	2,180	1,820	4,000	AB 717 state mandated training, continued education and certifications
44031	ADA Compliance Training	275	4,000	925	23%	4,850	(850)	4,000	
44034	Mileage	318	1,000	208	21%	417	583	1,000	
44040	Uniforms	126	1,000	465	46%	1,529	(529)	1,000	
44042	Safety Equipment	651	1,000	-	0%	200	800	1,000	
44050	Equipment Rental	4,855	5,000	1,968	39%	4,106	894	5,000	
44060	Publications & Subscriptions	1,765	3,000	366	12%	878	2,122	3,000	New editions of Codes and standards
44062	Membership Dues	1,955	3,000	1,352	45%	2,704	296	3,000	ICC, OCICC, CALBO, IAPMO, NFPA, AIA, IAIE, CMBTA
44080	Repairs & Maintenance-Equip	23	1,000	10	1%	19	981	1,000	
	<b>SUBTOTAL</b>	<b>159,357</b>	<b>202,000</b>	<b>66,122</b>	<b>33%</b>	<b>179,210</b>	<b>22,790</b>	<b>202,000</b>	

## Budget Detail Worksheet

**Dept:** COMMUNITY DEVELOPMENT  
**Fund:** 100 - GENERAL FUND  
**Program:** 62050 - BUILDING

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>Department Charges</b>									
44052	Vehicle Use Charge	13,000	15,000	15,000	100%	15,000	-	15,309	
44054	Vehicle Replacement Charge	11,000	15,000	15,000	100%	15,000	-	15,029	
44056	Information Systems Charge	67,000	67,000	67,000	100%	67,000	-	67,000	
44085	Government Buildings Charge	18,000	19,000	19,000	100%	19,000	-	19,000	
44092	Liability Claims Charge	7,000	12,000	12,000	100%	12,000	-	12,000	
	<b>SUBTOTAL</b>	<b>116,000</b>	<b>128,000</b>	<b>128,000</b>	<b>100%</b>	<b>128,000</b>	<b>-</b>	<b>128,338</b>	
	<b>TOTAL EXPENDITURES</b>	<b>1,068,047</b>	<b>1,170,000</b>	<b>612,182</b>	<b>52%</b>	<b>1,163,655</b>	<b>6,345</b>	<b>1,187,414</b>	
	<b>BALANCE</b>	<b>352,427</b>	<b>172,600</b>	<b>226,925</b>	<b>131%</b>	<b>372,059</b>	<b>199,459</b>	<b>180,586</b>	

## Budget Detail Worksheet

**Dept:** COMMUNITY DEVELOPMENT  
**Fund:** 240 - HOUSING & COMMUNITY DEVELOPMENT FUND  
**Program:** 16010 - CDBG

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
32521	Fines - Admin Citations	4,700	-	11,650	-	14,799	14,799	15,000	Admin citations from code enforcement
33000	Interest Income-Pooled	(14)	-	(197)	-	(394)	(394)	-	
33020	Interest Income - Other	15	-	-	-	-	-	-	
34000	I/GVT - Federal - CDBG	1,388,880	1,009,394	233,960	23%	1,009,394	-	1,077,540	In 16/17, \$944,997 entitlement plus \$132,543 one-time carryover
36020	Program Income	27,876	-	9,000	-	9,000	9,000	-	
81050	Transfers In - Cap Proj Fund	18,488	-	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>1,439,945</b>	<b>1,009,394</b>	<b>254,413</b>	<b>25%</b>	<b>1,032,799</b>	<b>23,405</b>	<b>1,092,540</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	115,765	189,000	103,238	55%	191,728	(2,728)	188,433	10% of Housing Coordinator plus Code Enforcement
40001	Overtime	82	-	-	-	-	-	-	
40002	Special & Holiday Pay	1,834	-	1,016	-	2,033	(2,033)	-	
40020	Part Time Wages	15,402	39,000	7,749	20%	19,952	19,048	39,000	
40080	Mid-Yr/Year-End Adjustments	9,752	-	(9,876)	-	7,603	(7,603)	-	
	<b>SUBTOTAL</b>	<b>142,835</b>	<b>228,000</b>	<b>102,127</b>	<b>45%</b>	<b>221,316</b>	<b>6,684</b>	<b>227,433</b>	
40007	Payoffs - Vacation	-	5,000	-	-	-	5,000	4,391	
40040	PERS Retirement	29,080	47,000	24,685	53%	45,713	1,287	50,502	
40045	PARS Retirement	231	1,000	116	12%	215	785	585	
40060	Medicare Tax	2,113	4,000	1,839	46%	3,406	594	3,794	
40062	Insurance/Rebate	15,421	31,000	14,880	48%	27,555	3,445	31,815	
40065	Worker's Compensation	6,701	11,000	4,821	44%	8,929	2,071	10,408	
40066	Leave Payoff Offset	2,000	-	-	-	-	-	-	
40090	Salary/Benefit Reimbursements	(3,319)	-	(9,751)	-	-	-	-	
	<b>SUBTOTAL</b>	<b>52,228</b>	<b>99,000</b>	<b>36,591</b>	<b>37%</b>	<b>85,817</b>	<b>13,183</b>	<b>101,495</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>195,064</b>	<b>327,000</b>	<b>138,717</b>	<b>42%</b>	<b>307,133</b>	<b>19,867</b>	<b>328,928</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	19,080	15,000	15,000	100%	15,000	-	15,000	Code Enforcement legal needs
43030	Audit Fees	7,000	7,000	7,000	100%	7,000	-	7,000	Audit fee share
43074	Utilities - Telephone	910	750	382	51%	764	(14)	750	
43090	Contractual - Other	126,632	155,870	43,765	28%	166,080	(10,210)	150,627	CDBG General Admin Allowance based on Entitlement Formula, Fair Housing Foundation
44000	Supplies	390	500	-	0%	500	-	500	
44010	Postage	46	1,000	-	0%	100	900	1,000	
44020	Special Department Expense	-	500	-	0%	-	500	500	
44070	Advertising	717	1,000	-	0%	1,000	-	500	Publish Public Notices for Federal Funds
46003	Public Service	94,462	142,920	89,295	62%	142,920	(0)	141,749	Public Service Sub recipients; 15% of Entitlement
46004	Program Grants	73,432	56,588	16,665	29%	57,473	(885)	50,000	CDBG Minor Home Repair Program
	<b>SUBTOTAL</b>	<b>322,669</b>	<b>381,128</b>	<b>172,107</b>	<b>371%</b>	<b>390,837</b>	<b>(9,709)</b>	<b>367,626</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	5,000	5,000	5,000	100%	5,000	-	5,000	
44056	Information Systems Charge	10,000	10,000	10,000	100%	10,000	-	10,000	
	<b>SUBTOTAL</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>100%</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	
<b>Capital Outlay</b>									
47023	Computer Equip - Non-capital	1,883	-	-	-	-	-	-	
47060	Automobiles & Equipment	53,004	-	-	-	-	-	-	
	<b>SUBTOTAL</b>	<b>54,887</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Budget Detail Worksheet

**Dept:** COMMUNITY DEVELOPMENT  
**Fund:** 240 - HOUSING & COMMUNITY DEVELOPMENT FUND  
**Program:** 16010 - CDBG

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>Administrative Charges/Transfers</b>									
91050	Transfers to Capital Projects	535,000	250,000	250,000	-	250,000	-	362,381	Street Improvements (\$287,381); Senior Center Rehab Project (\$75,000)
<b>SUBTOTAL</b>		<b>535,000</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>362,381</b>	
<b>TOTAL EXPENDITURES</b>		<b>1,122,619</b>	<b>973,128</b>	<b>575,824</b>	<b>59%</b>	<b>962,970</b>	<b>10,158</b>	<b>1,073,935</b>	
<b>BALANCE</b>		<b>317,325</b>	<b>36,266</b>	<b>(321,411)</b>	<b>-886%</b>	<b>69,829</b>	<b>33,563</b>	<b>18,605</b>	

## Budget Detail Worksheet

**Dept:** COMMUNITY DEVELOPMENT  
**Fund:** 242 - HCD HOME FUND  
**Program:** 17403 - HOME HOUSING

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	(1,097)	-	(1,152)	-	(2,304)	(2,304)	-	
34004	I/GVT - Federal - HOME	973,490	973,684	126,513	13%	973,684	(0)	719,401	\$273,659 Entitlement, plus \$445,745 carryover to be committed for CHDO Project
36020	Program Income	105,878	75,000	7,986	11%	14,789	(60,211)	10,000	HOME SFR Loan Payoffs projected
<b>TOTAL REVENUE</b>		<b>1,078,271</b>	<b>1,048,684</b>	<b>133,347</b>	<b>13%</b>	<b>986,169</b>	<b>(62,515)</b>	<b>729,401</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	-	10,000	-	-	-	10,000	9,500	CHDO Project Agreement Review
43090	Contractual - Other	38,622	26,000	5,057	19%	20,000	6,000	27,365	HOME General Admin based on Entitlement formula
44020	Special Department Expense	-	-	51	-	94	(94)	500	
46004	Program Grants	995,659	702,585	451,918	64%	866,290	(163,705)	692,036	
<b>SUBTOTAL</b>		<b>1,034,280</b>	<b>738,585</b>	<b>457,026</b>	<b>62%</b>	<b>886,384</b>	<b>(147,799)</b>	<b>729,401</b>	
<b>TOTAL EXPENDITURES</b>		<b>1,034,280</b>	<b>738,585</b>	<b>457,026</b>	<b>62%</b>	<b>886,384</b>	<b>(147,799)</b>	<b>729,401</b>	
<b>BALANCE</b>		<b>43,991</b>	<b>310,099</b>	<b>(323,678)</b>	<b>-49%</b>	<b>99,785</b>	<b>(210,314)</b>	<b>-</b>	

## Budget Detail Worksheet

**Dept:** COMMUNITY DEVELOPMENT  
**Fund:** 245 - HOUSING AUTHORITY  
**Program:** 19000 - HOUSING AUTHORITY

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	16,795	10,000	9,258	93%	33,779	23,779	10,000	
33020	Interest Income - Other	22,694	10,000	1,755	18%	21,724	11,724	10,000	
36020	Program Income	-	50,000	-	0%	-	(50,000)	25,000	SFR/Rehab Loan Repayments
39069	Reimbursements - Other	4,931	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>44,420</b>	<b>70,000</b>	<b>11,013</b>	<b>16%</b>	<b>55,503</b>	<b>(14,497)</b>	<b>45,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	143,352	212,000	101,771	48%	203,365	8,635	211,209	Housing Coordinator (90%), Housing Analyst (100%), Homeless Prevention Officer (50%)
40001	Overtime	2,781	-	-	-	-	-	-	
40002	Special & Holiday Pay	1,357	2,000	1,511	76%	4,763	(2,763)	-	
44020	Part Time Wages	27,238	38,000	6,893	18%	12,802	25,198	53,000	Homeless Prevention Civilian Investigator
40080	Mid-Yr/Year-End Adjustments	11,439	-	(10,876)	-	4,750	(4,750)	-	
<b>SUBTOTAL</b>		<b>186,166</b>	<b>252,000</b>	<b>99,299</b>	<b>39%</b>	<b>225,680</b>	<b>26,320</b>	<b>264,209</b>	
40007	Payoffs - Vacation	-	8,000	-	-	-	8,000	5,892	
40040	PERS Retirement	32,208	48,000	24,294	51%	44,988	3,012	52,022	
44045	PARS Retirement Part Time	409	1,000	102	10%	189	811	795	
40060	Medicare Tax	2,740	4,000	1,705	43%	3,158	842	4,035	
40062	Insurance/Rebate	26,523	40,000	14,997	37%	29,994	10,006	32,025	
40065	Worker's Compensation	5,738	9,000	3,078	34%	5,700	3,300	11,804	
40066	Leave Payoff Offset	1,000	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>68,618</b>	<b>110,000</b>	<b>44,176</b>	<b>40%</b>	<b>84,029</b>	<b>25,971</b>	<b>106,573</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>254,785</b>	<b>362,000</b>	<b>143,475</b>	<b>40%</b>	<b>309,709</b>	<b>52,291</b>	<b>370,782</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	4,682	30,000	104	0%	5,208	24,792	20,000	Attorney services for Housing Authority property matters
43030	Audit Fees	3,500	2,000	2,000	100%	2,000	-	2,000	
43074	Utilities - Telephone	-	1,000	-	0%	-	1,000	1,000	
43090	Contractual - Other	62,260	60,000	47,938	80%	82,410	(22,410)	90,000	TCAC Project including site acquisition work, LMA contract, Housing Authority Monitoring
44000	Supplies	858	1,000	626	63%	1,253	(253)	1,000	
44010	Postage	581	1,000	263	26%	527	473	500	
44020	Special Department Expense	-	1,000	296	30%	592	408	800	
44030	Training & Meeting	30	-	-	-	-	-	-	
44080	Repairs - Maint & Equip	577	-	270	-	540	(540)	-	
46001	Homeless Rapid Rehousing	-	-	5,322	-	10,644	(10,644)	250,000	
46004	Program Grants	634,295	1,250,000	160,981	13%	983,968	266,032	250,000	Mobile Home Grants and SFR Rehab Loans
48502	Taxes - Property	2,654	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>709,436</b>	<b>1,346,000</b>	<b>217,801</b>	<b>16%</b>	<b>1,087,141</b>	<b>258,859</b>	<b>615,300</b>	
<b>Administrative Charges/Transfers</b>									
98005	Write-down Advances	75,010	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>75,010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>		<b>1,039,231</b>	<b>1,708,000</b>	<b>361,276</b>	<b>21%</b>	<b>1,396,851</b>	<b>311,149</b>	<b>986,082</b>	
<b>BALANCE</b>		<b>(994,811)</b>	<b>(1,638,000)</b>	<b>(350,263)</b>	<b>21%</b>	<b>(1,341,348)</b>	<b>296,652</b>	<b>(941,082)</b>	





# COMMUNITY SERVICES



## Budget Detail Worksheet

**Dept:** COMMUNITY SERVICES  
**Fund:** 100 - GENERAL FUND  
**Program:** 70000 - COMMUNITY SERVICES ADMINISTRATION

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	%	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33500	Rental Income-Community Service	38,600	35,000	18,212	52%	41,328	6,328	35,000	Facility Rental Fees and Security Guard Fees - \$25 per guard per hour
35020	Charges - Staff Service Fees	3,100	4,000	1,300	33%	2,879	(1,121)	3,500	Special event processing fee (35 @ \$100)
39069	Reimbursements - Other	46,596	52,000	25,308	49%	50,616	(1,385)	52,000	Crossing Guard Reimbursement
<b>TOTAL REVENUE</b>		<b>88,296</b>	<b>91,000</b>	<b>44,820</b>	<b>49%</b>	<b>94,822</b>	<b>3,822</b>	<b>90,500</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	324,733	349,000	185,169	53%	343,884	5,116	348,355	
40001	Overtime - Salaried	-	1,000	-	0%	-	1,000	1,000	Overtime for Admin Aide to take commission minutes
40002	Special & Holiday Pay	8,982	-	4,768	-	8,829	(8,829)	-	
40020	Part Time Wages	88,976	132,000	44,128	33%	123,079	8,921	132,000	PT Crossing Guards 114,000; PT Admin Aide \$22.75 X 19 hrs. X 50 wks=20,475)
40080	Mid-Year/Year-End Adjustments	21,453	-	(32,295)	-	10,114	(10,114)	-	
<b>SUBTOTAL</b>		<b>444,143</b>	<b>482,000</b>	<b>201,769</b>	<b>42%</b>	<b>485,907</b>	<b>(3,907)</b>	<b>481,355</b>	
40007	Payoffs - Vacation	9,134	12,000	12,024	-	12,024	(24)	12,192	
40040	PERS Retirement	66,334	86,000	45,050	52%	83,427	2,573	93,363	
40045	PARS Retirement Part Time	1,335	2,000	658	33%	1,218	782	1,980	
40060	Medicare Tax	6,591	8,000	3,819	48%	7,072	928	7,516	
40062	Insurance/Rebate	103,556	63,000	29,886	47%	59,773	3,227	64,038	
40065	Worker's Compensation	15,095	22,000	8,121	37%	15,039	6,961	21,332	
40066	Leave Payoff Offset	(5,134)	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	51,000	25,290	-	50,580	420	54,200	
40090	Salary/Benefit Reimbursement	(1,405)	-	-	-	-	-	-	
40092	General Benefits Offset	5,689	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>201,195</b>	<b>244,000</b>	<b>124,849</b>	<b>51%</b>	<b>229,133</b>	<b>14,867</b>	<b>254,621</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>645,339</b>	<b>726,000</b>	<b>326,618</b>	<b>45%</b>	<b>715,039</b>	<b>10,961</b>	<b>735,976</b>	
<b>Operations &amp; Maintenance</b>									
43000	Legal Fees	6,637	7,000	2,726	39%	6,542	458	7,000	
43090	Contractual - Other	4,402	6,000	840	14%	4,516	1,484	6,000	Staff development and security guards for facility rentals, these fees will be paid by customer in advance.
44000	Supplies	4,133	6,000	1,735	29%	4,164	1,836	6,000	Purchase supplies such as paper, pens, folders, staples, toner and crossing guards such as vests, hats, etc.
44002	Printing	45	-	-	-	-	-	-	
44020	Special Department Expense	60	1,000	-	0%	600	400	1,000	
44030	Training & Meeting	1,655	3,000	115	4%	2,230	770	3,000	Staff to attend annual CPRS Conference
44034	Mileage	1,958	2,000	748	37%	1,796	204	2,000	Mileage Reimbursement for staff including crossing guard rover
44050	Equipment Rental	6,193	5,000	2,820	56%	6,137	(1,137)	5,000	Annual lease payment for copy machine
44060	Publications & Subscriptions	-	1,000	-	0%	-	1,000	1,000	
44062	Membership Dues	1,290	2,000	185	9%	1,370	630	2,000	CPRS Agency Membership \$500; CPRS Individual Members \$625 (\$125ea); Lern Membership \$295
44080	Repairs & Maintenance-Equip	-	2,000	-	0%	2,000	-	2,000	Annual maintenance fee for copier
<b>SUBTOTAL</b>		<b>26,374</b>	<b>35,000</b>	<b>9,169</b>	<b>26%</b>	<b>29,354</b>	<b>5,646</b>	<b>35,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	1,000	1,000	1,000	100%	1,000	-	130	Pool car usage
44054	Vehicle Replacement Charge	1,000	1,000	1,000	100%	1,000	-	181	Pool car usage
44056	Information Systems Charge	124,000	124,000	124,000	100%	124,000	-	124,000	
44085	Government Buildings Charge	447,000	482,000	482,000	100%	482,000	-	476,400	
44092	Liability Claims Charge	7,000	8,000	8,000	100%	8,000	-	8,000	
<b>SUBTOTAL</b>		<b>580,000</b>	<b>616,000</b>	<b>616,000</b>	<b>100%</b>	<b>616,000</b>	<b>-</b>	<b>608,711</b>	
<b>TOTAL EXPENDITURES</b>		<b>1,251,712</b>	<b>1,377,000</b>	<b>951,787</b>	<b>69%</b>	<b>1,360,393</b>	<b>16,607</b>	<b>1,379,687</b>	
<b>BALANCE</b>		<b>(1,163,416)</b>	<b>(1,286,000)</b>	<b>(906,967)</b>	<b>71%</b>	<b>(1,265,571)</b>	<b>20,429</b>	<b>(1,289,187)</b>	

## Budget Detail Worksheet

**Dept:** COMMUNITY SERVICES  
**Fund:** 100 - GENERAL FUND  
**Program:** 70500 - SENIOR CENTER

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	%	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
34000	I/GVT - Federal - CDBG - Current	54,248	48,548	39,644	82%	48,548	-	49,000	CDBG funds for Lifeline program (\$6,600) and portion of a Senior Services Supervisor at the Senior Center (\$21,000) and 2 part time rec leaders at Senior Center (\$20,948)
39049	Other Rev - Donations - Misc.	-	1,000	500	50%	500	(500)	5,000	Donations to the Senior Center
39064	Other Rev - Senior Services	-	87,000	24,088	28%	54,830	(32,170)	70,000	Revenue from Senior Center sales
<b>TOTAL REVENUE</b>		<b>54,248</b>	<b>136,548</b>	<b>64,232</b>	<b>47%</b>	<b>103,878</b>	<b>(32,670)</b>	<b>124,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	70,535	73,000	38,747	53%	71,958	1,042	71,076	\$21,000 offset from CDBG funds
40002	Special & Holiday Pay	308	-	1,025	-	1,898	(1,898)	-	
40020	Part Time Wages	61,810	72,000	37,556	52%	72,230	(230)	72,000	Nutritionist 14.47 X 30 hrs X 50 wks; (2) Sr. Rec Leaders 11.14 X 25 hrs X 50 wks; Sr. Rec Leaders 11.14 x 20x 50 wks \$20,948 offset from CDBG funds
40080	Mid-Year/Year-End Adjustments	8,133	-	(9,866)	-	2,335	(2,335)	-	
<b>SUBTOTAL</b>		<b>140,785</b>	<b>145,000</b>	<b>67,461</b>	<b>47%</b>	<b>148,421</b>	<b>(3,421)</b>	<b>143,076</b>	
40007	Payoffs - Vacation	-	3,000	-	0%	-	3,000	2,488	Moved from 40066
40040	PERS Retirement	14,186	18,000	9,422	52%	17,449	551	19,049	
40045	PARS Retirement Part Time	927	2,000	553	28%	1,024	976	1,080	
40060	Medicare Tax	2,060	3,000	1,205	40%	2,232	768	2,259	
40062	Insurance/Rebate	26,619	16,000	7,443	47%	14,886	1,114	15,948	
40065	Worker's Compensation	1,892	2,000	1,071	54%	1,984	16	1,028	
40066	Leave Payoff Offset	1,000	-	-	-	-	-	-	
40068	Retiree Insurance Expense	-	14,000	6,789	-	13,578	422	13,800	
40092	General Benefits Offset	1,967	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>48,650</b>	<b>58,000</b>	<b>26,484</b>	<b>46%</b>	<b>51,153</b>	<b>6,847</b>	<b>55,652</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>189,435</b>	<b>203,000</b>	<b>93,945</b>	<b>46%</b>	<b>199,574</b>	<b>3,426</b>	<b>198,728</b>	
<b>Operations &amp; Maintenance</b>									
43090	Contractual - Other	2,397	7,000	624	9%	6,600	400	7,000	Lifeline program funded through CDBG
44000	Supplies	3,090	4,000	4,549	114%	7,478	(3,478)	4,000	Supplies to support the center's operations such as paper, pens, table clothes, etc.
44001	Senior Services	-	87,000	10,936	13%	54,524	32,476	87,000	
44030	Training & Meeting	1,008	1,000	-	0%	-	1,000	1,000	Attend annual Aging Conference
44034	Mileage	-	-	32	-	78	(78)	-	Mileage reimbursement for staff
44050	Equipment Rental	2,962	3,000	1,032	34%	1,372	1,628	3,000	Annual maintenance fee copy machine
44062	Membership Dues	170	1,000	-	0%	-	1,000	1,000	Annual CPRS Aging Section Membership Dues for full time employee
44080	Repairs & Maintenance-Equip	-	1,000	-	0%	200	800	1,000	
<b>SUBTOTAL</b>		<b>9,627</b>	<b>104,000</b>	<b>17,173</b>	<b>17%</b>	<b>70,251</b>	<b>33,749</b>	<b>104,000</b>	
<b>Department Charges</b>									
44056	Information Systems Charge	25,000	25,000	25,000	100%	25,000	-	25,000	
44092	Liability Claims Charge	3,000	2,000	2,000	100%	2,000	-	2,000	
<b>SUBTOTAL</b>		<b>28,000</b>	<b>27,000</b>	<b>27,000</b>	<b>100%</b>	<b>27,000</b>	<b>-</b>	<b>27,000</b>	
<b>TOTAL EXPENDITURES</b>		<b>227,062</b>	<b>334,000</b>	<b>138,118</b>	<b>41%</b>	<b>296,825</b>	<b>37,175</b>	<b>329,728</b>	
<b>BALANCE</b>		<b>(172,814)</b>	<b>(197,452)</b>	<b>(73,886)</b>	<b>37%</b>	<b>(192,947)</b>	<b>4,505</b>	<b>(205,728)</b>	

## Budget Detail Worksheet

**Dept:** COMMUNITY SERVICES  
**Fund:** 100 - GENERAL FUND  
**Program:** 71000 - RECREATION SERVICES

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
34000	I/GVT - CDBG - Current	-	13,000	12,961	100%	13,000	(0)	-	
35050	Charges - Recreation Programs	245,063	250,000	100,854	40%	201,709	(48,291)	208,363	Ball Diamond Lights - Youth and Adult; aquatics, class & youth sports charges; less \$51,637 (no aquatics program summer 2016)
35052	Charges - Recreation - Facilities	5,142	8,000	1,659	21%	3,318	(4,682)	8,000	
<b>TOTAL REVENUE</b>		<b>250,205</b>	<b>271,000</b>	<b>115,475</b>	<b>43%</b>	<b>218,027</b>	<b>(52,973)</b>	<b>216,363</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	60,637	64,000	34,131	53%	63,386	614	62,268	
40002	Special & Holiday Pay	1,736	-	898	-	2,170	(2,170)	-	
40020	Part Time Wages	149,306	211,000	130,544	62%	182,246	28,754	141,400	Wages for part-time recreation staff (\$117,000) and Aquatics staff (\$94,000 - less \$69,560 - no aquatics program summer 2016). Recreation staff implements programs including Parks & Playgrounds, Mobile Van, Youth Sports and supports City special events
40080	Mid-Year/Year-End Adjustments	27,155	-	(34,010)	-	(11,202)	11,202	-	
<b>SUBTOTAL</b>		<b>238,835</b>	<b>275,000</b>	<b>131,562</b>	<b>48%</b>	<b>236,600</b>	<b>38,400</b>	<b>203,668</b>	
40007	Payoffs - Vacation	1,403	3,000	2,618	-	2,618	382	2,179	
40040	PERS Retirement	12,428	16,000	8,255	52%	15,287	713	16,688	
40045	PARS Retirement Part Time	2,152	4,000	1,897	47%	3,512	488	2,121	
40060	Medicare Tax	3,256	5,000	2,538	51%	4,700	300	3,165	
40062	Insurance/Rebate	13,435	16,000	7,438	46%	14,877	1,123	15,905	
40065	Worker's Compensation	6,848	9,000	5,309	59%	9,831	(831)	6,657	
40066	Leave Payoff Offset	(403)	-	-	-	-	-	-	
40090	Salary/Benefits Reimbursement	(1,339)	-	-	-	-	-	-	
40092	General Benefits Offset	3,316	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>41,097</b>	<b>53,000</b>	<b>28,054</b>	<b>53%</b>	<b>50,824</b>	<b>2,176</b>	<b>46,715</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>279,931</b>	<b>328,000</b>	<b>159,617</b>	<b>49%</b>	<b>287,425</b>	<b>40,575</b>	<b>250,383</b>	
<b>Operations &amp; Maintenance</b>									
43074	Utilities - Telephone	1,392	2,000	698	35%	1,675	325	2,000	5 Cell Phones for the Parks and Pool
43090	Contractual - Other	100,963	135,000	55,930	41%	112,410	22,590	135,000	Contract instructor payments, Trips & Tours - payments for admission and transportation
44000	Supplies	17,600	16,000	4,939	31%	16,137	(137)	16,000	Supplies for recreation programs including games, sports equipment, crafts supplies, first aid supplies, lifeguarding equipment and water safety instruction materials
44002	Printing	6,022	7,000	2,226	32%	6,069	931	7,000	Program Flyers - Parks and Playgrounds, Aquatics, Classes, Youth Sports
44030	Training & Meeting	105	1,000	45	5%	108	892	1,000	
44040	Uniforms	269	3,000	786	26%	1,572	1,428	3,000	
44062	Membership Dues	70	1,000	70	7%	140	860	1,000	Membership for SCPPOA (Southern California Pool Operators Association) and SCMAF (Southern California Municipal Athletic Federation)
<b>SUBTOTAL</b>		<b>126,420</b>	<b>165,000</b>	<b>64,694</b>	<b>39%</b>	<b>138,111</b>	<b>26,889</b>	<b>165,000</b>	

## Budget Detail Worksheet

**Dept:** COMMUNITY SERVICES  
**Fund:** 100 - GENERAL FUND  
**Program:** 71000 - RECREATION SERVICES

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>Department Charges</b>									
44052	Vehicle Use Charge	3,000	3,000	3,000	100%	3,000	-	2,940	
44054	Vehicle Replacement Charge	2,000	2,000	2,000	100%	2,000	-	1,710	
44056	Information Systems Charge	7,000	7,000	7,000	100%	7,000	-	7,000	
44092	Liability Claims Charge	12,000	27,000	27,000	100%	27,000	-	27,000	
	<b>SUBTOTAL</b>	<b>24,000</b>	<b>39,000</b>	<b>39,000</b>	<b>100%</b>	<b>39,000</b>	<b>-</b>	<b>38,650</b>	
<b>TOTAL EXPENDITURES</b>		<b>430,352</b>	<b>532,000</b>	<b>263,311</b>	<b>49%</b>	<b>464,536</b>	<b>67,464</b>	<b>454,033</b>	
<b>BALANCE</b>		<b>(180,147)</b>	<b>(261,000)</b>	<b>(147,836)</b>	<b>57%</b>	<b>(246,509)</b>	<b>14,491</b>	<b>(237,670)</b>	

## Budget Detail Worksheet

**Dept:** COMMUNITY SERVICES  
**Fund:** 100 - GENERAL FUND  
**Program:** 75000 - COMMUNITY PROMOTION AND EVENTS

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
31599	Film Permits	3,170	4,000	760	19%	1,520	(2,480)	4,000	
35050	Charges - Recreation Programs	12,340	12,000	4,513	38%	10,832	(1,168)	15,000	
39049	Other Revenue - Donations - Misc	6,455	8,000	1,400	18%	3,360	(4,640)	8,000	Donations for Summer Concerts and other city events, and community donations to purchase 5 gallon memorial trees
39069	Reimbursements-Other	67,863	65,000	-	-	65,000	-	65,000	
39090	Other Revenue - Misc. Receipts	384	1,000	62	6%	123	(877)	1,000	Revenue from games at special events
<b>TOTAL REVENUE</b>		<b>90,211</b>	<b>90,000</b>	<b>6,735</b>	<b>80%</b>	<b>80,835</b>	<b>(9,165)</b>	<b>93,000</b>	
<b>EXPENDITURES</b>									
<b>Operations &amp; Maintenance</b>									
43090	Contractual - Other	50,679	66,000	32,196	49%	58,917	7,083	66,000	Layout and printing for the city newsletter on a quarterly basis, stipends for summer concerts, food for the employee party, sound for Tree Lighting and Dia., WTV-3 Video Engineer services, repair of equipment and maintenance, installation, operation of broadcast equipment, assist PCTA crew with technical assistance
44000	Supplies	13,946	22,000	3,670	17%	9,699	12,301	22,000	Paper, certificates, folders and pens, DVDs, batteries, calendars, cleaning supplies for equipment
44002	Printing	959	3,000	-	0%	1,000	2,000	3,000	Printing for various flyers such as Summer Concerts, Tree Lighting Ceremony and Keep America Beautiful
44010	Postage	20,102	23,000	9,520	41%	19,583	3,417	23,000	Postage to mail the brochure 4 times annually
44020	Special Department Expense	4,713	5,000	405	8%	4,580	420	5,000	Supplies and refreshments needed to support events: Summer Concerts/Dia, Flag Day, Safety Day; also includes the purchase of memorial trees (\$95 each x 5)
44021	Parades	67,824	65,000	-	-	65,000	-	65,000	TET Parade
44026	Witness Reward Payments	1,500	1,000	-	0%	1,000	-	1,000	Witness rewards for Police Department
44030	Trainings & Meetings	-	1,000	-	-	-	1,000	1,000	
44074	Mayor's Ball	3,000	3,000	-	0%	3,000	-	3,000	City's contribution to Mayor's Ball
44080	Repairs & Maintenance-Equip	1,120	6,000	1,179	20%	2,357	3,643	6,000	Maintenance of decks, sound system
<b>SUBTOTAL</b>		<b>163,842</b>	<b>195,000</b>	<b>46,969</b>	<b>24%</b>	<b>165,136</b>	<b>29,864</b>	<b>195,000</b>	
<b>Department Charges</b>									
44056	Information Systems Charge	12,000	12,000	12,000	100%	12,000	-	12,000	
44092	Liability Claims Charge	1,000	1,000	1,000	100%	1,000	-	1,000	
<b>SUBTOTAL</b>		<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>100%</b>	<b>13,000</b>	<b>-</b>	<b>13,000</b>	
<b>TOTAL EXPENDITURES</b>		<b>176,842</b>	<b>208,000</b>	<b>59,969</b>	<b>29%</b>	<b>178,136</b>	<b>29,864</b>	<b>208,000</b>	
<b>BALANCE</b>		<b>(86,631)</b>	<b>(118,000)</b>	<b>(53,235)</b>	<b>45%</b>	<b>(97,301)</b>	<b>20,699</b>	<b>(115,000)</b>	

## Budget Detail Worksheet

**Dept:** COMMUNITY SERVICES  
**Fund:** 200 - PARK DEDICATION FUND  
**Program:** 76500 - PARK DEDICATION ADMINISTRATION

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	16,202	10,000	6,302	63%	21,382	11,382	10,000	
35070	Charges-Park Dedication Fees	730,327	50,000	534,808	1070%	534,808	484,808	100,000	Park Dedication Fees
39049	Other Revenue-Donations-Misc.	-	-	225	-	540	540	-	
<b>TOTAL REVENUE</b>		<b>746,529</b>	<b>60,000</b>	<b>541,335</b>	<b>902%</b>	<b>556,730</b>	<b>496,730</b>	<b>110,000</b>	
<b>EXPENDITURES</b>									
<b>Administrative Charges/Transfers</b>									
60400	Overhead Charges/ Credits	37,326	3,000	27,067	902%	27,837	(24,837)	5,500	5% of revenue to GF
91050	Transfers to Capital Projects	810,000	50,000	50,000	100%	50,000	-	-	
<b>SUBTOTAL</b>		<b>847,326</b>	<b>53,000</b>	<b>77,067</b>	<b>145%</b>	<b>77,837</b>	<b>(24,837)</b>	<b>5,500</b>	
<b>TOTAL EXPENDITURES</b>		<b>847,326</b>	<b>53,000</b>	<b>77,067</b>	<b>145%</b>	<b>77,837</b>	<b>(24,837)</b>	<b>5,500</b>	
<b>BALANCE</b>		<b>(100,798)</b>	<b>7,000</b>	<b>464,268</b>	<b>6632%</b>	<b>478,893</b>	<b>471,893</b>	<b>104,500</b>	

## Budget Detail Worksheet

**Dept:** COMMUNITY SERVICES  
**Fund:** 275 - COMMUNITY SERVICES GRANT FUND  
**Program:** 71800 - FAMILY RESOURCES CENTER

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
34000	I/GVT-Federal-CDBG-Current	40,214	40,000	26,490	66%	40,000	-	41,000	CDBG Funds
34490	I/GVT-County-Other	215,655	300,000	83,196	28%	300,000	-	300,000	Grant from County of Orange
39049	Other Revenue-Donations-Misc.	5,000	2,000	-	0%	-	(2,000)	2,000	Donations
<b>TOTAL REVENUE</b>		<b>260,869</b>	<b>342,000</b>	<b>109,686</b>	<b>32%</b>	<b>340,000</b>	<b>(2,000)</b>	<b>343,000</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40000	Permanent Salaries	65,328	73,000	37,910	52%	70,405	2,595	71,076	Supervisor step E \$32.54 hr (July and August) Step F \$34.17 (Sept-June)
40002	Special & Holiday Pay	1,888	-	1,341	-	1	(1)	-	
40003	Injured on Duty Pay	-	-	3,417	-	6,328	(6,328)	-	
40020	Part Time Wages	59,258	97,000	43,875	45%	81,481	15,519	97,000	0.7375 FTE \$18.28hr- \$28,042 Family Support Specialist (Eng/Span); 0.50 FTE \$16.21hr-\$16,858 Family Support Specialist (Eng/Viet); 0.50 FTE \$13.92 hr-\$14,477 - Information & Referral Specialist(Eng/Span); 0.50 FTE \$13.22hr - \$13,749 - Information & Referral Specialist (Eng/Viet); 0.50FTE \$18 - \$18,720-Community Engagement Volunteer Coordinator; 0.50 FTE \$12.93 - \$13,447 - Out of School Time Youth Leader/Childcare Worker
40080	Mid-Yr/Year-end Adjustments	6,385	-	(10,399)	-	472	(472)	-	
<b>SUBTOTAL</b>		<b>132,859</b>	<b>170,000</b>	<b>76,144</b>	<b>45%</b>	<b>158,686</b>	<b>11,314</b>	<b>168,076</b>	
40040	PERS Retirement	13,433	19,000	9,298	49%	17,219	1,781	19,049	19.577% Full Time Wages
40045	PARS Retirement Part Time	889	1,000	535	53%	990	10	1,455	1.5% Part Time Wages
40060	Medicare Tax	1,856	2,000	1,264	63%	2,340	(340)	2,437	1.45% Total Wages
40062	Insurance/Rebate	14,733	17,000	8,000	47%	16,000	1,000	17,148	\$13039 per person + long term disability .49% of full time salaries (\$299)
40065	Worker's Compensation	845	1,000	575	58%	1,065	(65)	1,109	.66% Gen Staff (outreach workers) .66% (Clerical, Supervisor, DE)
40090	Salary/Benefits Reimbursements	1,327	-	-	-	-	-	-	
<b>SUBTOTAL</b>		<b>33,083</b>	<b>40,000</b>	<b>19,671</b>	<b>49%</b>	<b>37,613</b>	<b>2,387</b>	<b>41,198</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>165,942</b>	<b>210,000</b>	<b>95,815</b>	<b>46%</b>	<b>196,300</b>	<b>13,700</b>	<b>209,274</b>	
<b>Operations &amp; Maintenance</b>									
43074	Utilities - Telephone	1,875	2,000	316	16%	632	1,368	628	phones and internet/email
43090	Contractual - Other	86,695	112,000	36,530	33%	112,124	(124)	103,645	Abrazar Inc \$10,000, B & G Club \$9,000, Inter House \$16,095, West. Youth Services \$61,180, WSD \$2,000, Boys Town \$6,000, AltaMed \$8,000
44000	Supplies	39	2,000	653	-	1,307	693	1,300	
44010	Postage	-	-	-	-	-	-	200	
44020	Special Department Expense	6,723	500	-	0%	-	500	19,442	Supplies for CAC, emergency assistance, program expenses, direct expenses, and OST Program
44030	Training & Meeting	546	12,000	3,730	31%	10,460	1,540	944	Training and conference registration
44034	Mileage	376	1,000	114	11%	229	771	826	Meetings and trainings
44050	Equipment Rental	1,866	500	778	156%	1,711	(1,211)	1,320	Copy machine lease and maintenance
44070	Advertising	-	2,000	-	-	2,000	-	-	
<b>SUBTOTAL</b>		<b>98,120</b>	<b>132,000</b>	<b>42,121</b>	<b>32%</b>	<b>128,462</b>	<b>3,538</b>	<b>128,305</b>	
<b>TOTAL EXPENDITURES</b>		<b>264,062</b>	<b>342,000</b>	<b>137,936</b>	<b>40%</b>	<b>324,761</b>	<b>17,239</b>	<b>337,579</b>	
<b>BALANCE</b>		<b>(3,194)</b>	<b>-</b>	<b>(28,251)</b>	<b>-</b>	<b>15,239</b>	<b>15,239</b>	<b>5,421</b>	

## Budget Detail Worksheet

**Dept:** COMMUNITY SERVICES  
**Fund:** 290 - COMMUNITY SERVICES GRANT FUND  
**Program:** 70501 - SENIOR TRANSPORTATION

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	2,261	1,000	778	78%	1,555	555	1,000	
34490	I/GVT - County - Other	176,381	200,689	112,891	56%	181,486	(19,203)	205,572	Funding from OCTA \$98,000; Senior Serv \$13,488; OCTA funding to Abrazar
39049	Miscellaneous Donations	83	-	-	-	-	-	-	
39069	Reimbursements-Other	19,706	-	4,504	-	9,008	9,008	-	
81000	Transfers In	28,000	28,000	28,000	100%	28,000	-	28,000	Required match - 20% of revenue
<b>TOTAL REVENUE</b>		<b>226,431</b>	<b>229,689</b>	<b>146,173</b>	<b>64%</b>	<b>220,049</b>	<b>(9,640)</b>	<b>234,572</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40020	Part Time Wages	52,006	121,000	28,723	24%	57,447	63,553	121,000	Coord. \$18.50 hr X 35 hrs. X 50 wks = 32,375; Drivers (2) 14.62 X 30 hrs. X 50 wks = \$43,860; Drivers (2) 14.62 x 15 hrs. x 50 wks = \$21,930; Sr. Leader 11.14 x 15 hrs x 50 wks = \$8,355
40080	Mid-Yr/Year-end Adjustments	2,535	-	(2,941)	-	3,542	(3,542)	-	
<b>SUBTOTAL</b>		<b>54,541</b>	<b>121,000</b>	<b>25,782</b>	<b>21%</b>	<b>60,989</b>	<b>60,011</b>	<b>121,000</b>	
40045	PARS Retirement Part Time	780	2,000	431	22%	862	1,138	1,815	1.5% of PT wages
40060	Medicare Tax	754	2,000	417	21%	833	1,167	1,755	1.45% of PT wages
40065	Worker's Compensation	3,935	10,000	2,215	22%	4,050	5,950	9,329	7.71% of PT wages
<b>SUBTOTAL</b>		<b>5,470</b>	<b>14,000</b>	<b>3,062</b>	<b>22%</b>	<b>5,745</b>	<b>8,255</b>	<b>12,899</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>60,011</b>	<b>135,000</b>	<b>28,844</b>	<b>21%</b>	<b>66,733</b>	<b>68,267</b>	<b>133,899</b>	
<b>Operations &amp; Maintenance</b>									
43074	Utilities - Telephone	862	2,000	372	19%	893	1,107	2,000	4 cell phones for drivers
43090	Contractual - Other	78,523	74,000	81,215	110%	81,215	(7,215)	74,000	OCTA funding for Abrazar's SR Trans Program
44000	Supplies	2,753	3,000	46	2%	2,592	408	3,000	Toner, ink, office supplies, cleaning products, clip boards and first aid supplies.
44020	Special Department Expense	3,199	3,000	812	27%	1,949	1,051	3,000	Promotional Items for program
44034	Mileage	-	-	678	-	1,355	(1,355)	-	
44040	Uniforms	753	2,000	-	0%	1,000	1,000	2,000	Staff Shirts and Jackets
44050	Equipment Rental	1,955	3,000	1,032	34%	2,219	781	3,000	.5 Cost for Copy Machine
<b>SUBTOTAL</b>		<b>88,044</b>	<b>87,000</b>	<b>84,155</b>	<b>97%</b>	<b>91,223</b>	<b>(4,223)</b>	<b>87,000</b>	
<b>Department Charges</b>									
44052	Vehicle Use Charge	15,000	12,000	12,000	100%	12,000	-	11,188	
44054	Vehicle Replacement Charge	-	19,000	19,000	100%	19,000	-	18,360	
<b>SUBTOTAL</b>		<b>15,000</b>	<b>31,000</b>	<b>31,000</b>	<b>100%</b>	<b>31,000</b>	<b>-</b>	<b>29,548</b>	
<b>TOTAL EXPENDITURES</b>		<b>163,055</b>	<b>253,000</b>	<b>143,999</b>	<b>57%</b>	<b>188,956</b>	<b>64,044</b>	<b>250,447</b>	
<b>BALANCE</b>		<b>63,376</b>	<b>(23,311)</b>	<b>2,174</b>	<b>-9%</b>	<b>31,093</b>	<b>54,404</b>	<b>(15,875)</b>	

## Budget Detail Worksheet

**Dept:** COMMUNITY SERVICES  
**Fund:** 295 - PROJECT SHUE FUND  
**Program:** 76000 - PROJECT SHUE

Account Number	Line Item	Actual 2014-15	Revised Budget 2015-16	YTD @ 12/31/15 2015-16	% CY	Year End Estimate 2015-16	Difference Fav/(Un)	Requested Budget 2016-17	Description
<b>REVENUE</b>									
33000	Interest Income - Pooled	283	1,000	55	6%	133	(867)	1,000	
34000	I/GVT-Federal-CDBG-Current	-	13,372	10,200	76%	13,372	-	13,751	CDBG Funds Request \$13,371
39049	Other Revenue-Donations-Misc.	4,650	6,000	2,290	38%	4,580	(1,420)	6,000	Various Donations
	<b>TOTAL REVENUE</b>	<b>4,933</b>	<b>20,372</b>	<b>12,545</b>	<b>62%</b>	<b>18,085</b>	<b>(2,287)</b>	<b>20,751</b>	
<b>EXPENDITURES</b>									
<b>Salaries &amp; Benefits</b>									
40020	Part Time Wages	19,603	34,347	12,615	37%	30,277	4,070	34,347	PS Director \$19 X 25 hrs X 36 wks; Asst. I (3) PS Asst. I X 11 X 18 hrs X 32wks
	<b>SUBTOTAL</b>	<b>19,603</b>	<b>34,347</b>	<b>12,615</b>	<b>37%</b>	<b>30,277</b>	<b>4,070</b>	<b>34,347</b>	
40045	PARS Retirement Part Time	294	1,000	188	19%	454	546	515	
40060	Medicare Tax	284	1,000	183	18%	439	561	498	
40065	Worker's Compensation	263	2,000	165	8%	923	1,077	1,048	
	<b>SUBTOTAL</b>	<b>841</b>	<b>4,000</b>	<b>536</b>	<b>13%</b>	<b>1,817</b>	<b>2,183</b>	<b>2,061</b>	
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>20,444</b>	<b>38,347</b>	<b>13,151</b>	<b>34%</b>	<b>32,094</b>	<b>6,253</b>	<b>36,408</b>	
<b>Operations &amp; Maintenance</b>									
44000	Supplies	2,440	2,500	709	28%	1,701	799	3,000	Program supplies
	<b>SUBTOTAL</b>	<b>2,440</b>	<b>2,500</b>	<b>709</b>	<b>28%</b>	<b>1,701</b>	<b>799</b>	<b>3,000</b>	
	<b>TOTAL EXPENDITURES</b>	<b>22,884</b>	<b>40,847</b>	<b>13,860</b>	<b>34%</b>	<b>33,794</b>	<b>7,053</b>	<b>39,408</b>	
	<b>BALANCE</b>	<b>(17,951)</b>	<b>(20,475)</b>	<b>(1,315)</b>	<b>6%</b>	<b>(15,709)</b>	<b>4,766</b>	<b>(18,657)</b>	





# CAPITAL IMPROVEMENT PROJECTS



# CAPITAL IMPROVEMENT PROJECTS

FY 2016 - 2017

		<u>Amount</u>
<b>Gas Tax Projects (Fund 210)</b>		
55036-143601	City-wide concrete FY 16/17 (GT)	\$100,000
55036-143602	City-wide striping FY 15/16 (GT)	\$30,000
55036-163600	City-wide Street Improvements (GT)	\$218,000
55036-173600	Westminster Blvd. Improvements (Goldenwest to Edwards) (GT)	\$95,000
55036-173601	Garden Grove Blvd. Improvements (Goldenwest to Edwards) (ATP)	\$330,000
<b>Total requests</b>		<b>\$773,000</b>
<b>Measure M (Fund 211)</b>		
55026-172600	Westminster Blvd. Improvements (Goldenwest to Edwards) (M2 \$680,000, OCTA APM \$500,000 )	\$1,180,000
55026-172601	City-wide Catch Basin Screen FY 16/17 (OCTA ECP)	\$87,000
55026-172602	Beach Blvd. Median Irrigation modernization I-405-Wstmn (OCTA ECP)	\$200,000
<b>Total requests</b>		<b>\$1,467,000</b>
<b>Traffic Impact Fee Projects (Fund 216)</b>		
55031-173100	Westminster Blvd. traffic signal synchronization (Project P) (TI \$84,448)	\$84,448
55031-173101	Brookhurst Street traffic signal synchronization (Project P) (TI \$28,172)	\$28,172
55031-173102	Magnolia Street traffic signal synchronization (Project P) (TI \$44,244)	\$44,244
<b>Total requests</b>		<b>\$156,864</b>
<b>CDBG Projects (Fund 240)</b>		
16510-171600	CDBG Street Improvement Project	\$287,381
16510-161601	Senior Center Rehabilitaiton	\$75,000
<b>Total requests</b>		<b>\$362,381</b>
<b>AQMD Projects (Fund 280)</b>		
14802-171400	Electrical charging stations (AQMD \$115,000; City \$115,000)	\$230,000
<b>Total requests</b>		<b>\$230,000</b>
<b>Water Utility (Fund 601/602)</b>		
55502-125500	<b>Periodic Repair/Replacement</b> - The repair and replacement of City owned water systems. Brass parts, pipeline materials, valves, meters, and other necessary parts and equipment required to maintain the system.	\$425,000
55502-135500	<b>Water Well Maintenance and Repair</b> - The Maintenance Repair and Replacement of City owned Water Wells City Wide	\$250,000
55502-115502	<b>Well site security</b> - Security measures to ensure that City owned water wells are secure from vandalism and malicious acts. Final year Cost is calculated based on prior installations and inflation.	\$8,300
55502-175500	<b>Portable Generators for Well Pumps</b> - This is a replacement portable generator for operating Water Wells during electrical outages and emergencies.	\$150,000
80060-105502	<b>Water conservation</b> - Continued education, water saving device giveaways, banners, advertisement, conservation gardens, water restriction enforcement. The City must meet the requirements of SBx7X7 and Executive order 20X2020.	\$75,000
80060-175501	Beach Blvd. Median Irrigation modernization I-405-Wstmn	\$70,000
<b>Total requests</b>		<b>\$978,300</b>

# CAPITAL IMPROVEMENT PROJECTS

FY 2016 - 2017

		<u>Amount</u>
<b>Equipment Replacement (Fund 700)</b>		
58002-145800	Annual equipment replacement project	
	Patrol Vehicles (4)	\$180,000
	Crime Scene Investigation Van	\$60,000
	Animal Control truck	\$70,000
	<b>Total requests</b>	<b>\$310,000</b>
<b>Information Systems (Fund 760)</b>		
14502-174200	Technology Replacement	\$250,000
	<b>Total requests</b>	<b>\$250,000</b>
<b>Building Maintenance (Fund 770)</b>		
75502-177500	<b>UPS Batteries</b> - For replacement of the UPS batteries at the emergency operations center at PD. These batteries are nearing their shelf life and are due for replacement. There are 160 batteries in all, and these batteries are a critical component to the emergency operations center.	\$60,000
75502-177501	<b>Rose Center Kitchen Floor</b> - For repair/replacement of the floor in the kitchen area, which has aged and is deteriorating. The Health Department also made note of the condition in their most recent inspection report.	\$20,000
75502-177502	<b>Post Office Plumbing</b> - To have the sewer line at the post office coated/relined to prevent continued plugging of the line.	\$25,000
75502-177503	<b>Rose Center Energy Management System</b> - For the installation of the Energy Management and Control System, which will now be the on the same system as the other City buildings.	\$60,000
	<b>Total requests</b>	<b>\$165,000</b>
	<b>Grand Total CIP Requests</b>	<b><u>\$4,692,545</u></b>
	<b>Fund 400 - Capital Projects</b>	<b>\$3,714,245</b>
	<b>Fund 601/602 - Water - Capital Projects</b>	<b>\$978,300</b>



# SUPPLEMENTAL INFORMATION



INTERFUND CHARGE CALCULATION

FY 2016 - 2017

18-Aug-16		WATER		WATER SALARIES		GAS TAX		MEASURE M		TRAFFIC	MUNICIPAL	MEDICAL	WORKERS COMP	LIABILITY	GENERAL FUND		TOTAL		
DEPARTMENT	%	\$\$	TRENCH NPDES Flat \$	%	\$\$	%	\$\$	%	\$\$	Flat \$	Lighting Flat \$	%	\$\$	%	\$\$	%	\$\$		
	56500			55005		55027					14306	14306	14306						
ADMINISTRATION																			
10000 CITY COUNCIL	3.7%	13,714	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	96.3%	356,948	370,662	
10100 PLANNING COMMISSION	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	9,253	9,253	
10200 TRAFFIC COMMISSION	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	4,072	4,072	
10300 COMMUNITY SERVICE CO	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	5,555	5,555	
14336 PERSONNEL BOARD	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	9,072	9,072	
11500 CITY MANAGER	8.9%	101,085	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	91.1%	1,034,704	1,135,789	
12000 CITY CLERK	3.7%	20,258	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	96.3%	527,250	547,508	
12500 ELECTIONS	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	93,000	93,000	
13000 CITY ATTORNEY	3.7%	9,361	-	0.0%	-	0.0%	-	-	-	-	12.5%	31,625	12.5%	31,625	25.0%	63,250	46.3%	117,139	253,000
14200 HUMAN RESOURCES	8.2%	60,892	-	0.0%	-	0.0%	-	-	-	-	17.5%	129,953	17.5%	129,953	35.0%	259,906	21.8%	161,884	742,588
20000 GENERAL CITY	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	16,000	16,000	
21000 FINANCE	25.0%	338,447	-	0.0%	-	0.0%	-	-	-	-	3.8%	50,767	3.8%	50,767	7.5%	101,534	60.0%	812,273	1,353,789
PUBLIC SAFETY																			
31000 POLICE	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	27,602,942	27,602,942	
32000 ANIMAL CONTROL	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	851,641	851,641	
33000 CODE ENFORCEMENT	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	455,752	455,752	
34000 RANGE TRAINING CENTE	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	108,718	108,718	
41000 FIRE	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	11,644,511	11,644,511	
44000 AMBULANCE TRANSPOR	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	1,015,000	1,015,000	
PUBLIC WORKS																			
50000 ADMINISTRATION	14.0%	71,595	15,000	2.0%	10,000	1.0%	5,000	-	-	8,000	0.0%	-	0.0%	-	0.0%	78.6%	401,798	511,393	
50500 ENGINEERING	5.0%	87,593	85,321	2.9%	50,000	0.6%	10,000	50,000	23,000	0.0%	-	0.0%	-	0.0%	-	82.5%	1,445,937	1,751,851	
51500 STREET MAINT	7.0%	72,379	-	83.7%	865,447	9.3%	96,161	-	-	-	0.0%	-	0.0%	-	0.0%	0.0%	0	1,033,987	
52500 CONCRETE REPAIR	0.0%	-	53,000	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	88.2%	397,403	450,403	
53000 PARK MAINT	2.0%	37,045	14,000	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	97.2%	1,801,228	1,852,273	
53500 STREET TREE	3.0%	14,426	32,000	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	90.3%	434,451	480,877	
COMMUNITY DEVELOPMENT																			
61050 PLANNING	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	899,692	899,692	
62050 BUILDING	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	1,187,414	1,187,414	
COMMUNITY SERVICES																			
70000 COMM SERVICES ADMIN	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	1,379,687	1,379,687	
70500 SR CENTER	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	329,728	329,728	
71000 PARKS & PLAYGROUNDS	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	454,033	454,033	
75000 COMMUNITY PROMOEVE	0.0%	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	100.0%	208,000	208,000	
	1.5%	826,796	199,321	1.6%	925,447	0.2%	111,161	50,000	31,000	0.4%	212,345	0.4%	212,345	0.7%	424,690	94.7%	53,765,085	56,758,190	

# OVERHEAD CHARGE CALCULATION

FY 2016 - 2017

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	110,000	5.00%	5,500
Gas Tax	210	2,218,442	0.00%	-
Measure "M"	211	2,320,923	0.00%	-
Street Improvements Grant	214	2,000	0.00%	-
Traffic Impact Fee	216	54,000	5.00%	2,700
Municipal Lighting	220	1,522,000	5.00%	76,100
Rose Center/800 MHz Debt Service	230	8,000	0.00%	-
CDBG	240	1,092,540	0.00%	-
HCD HOME	242	729,401	0.00%	-
Housing Authority	245	45,000	0.00%	-
Police Seizure	250	108,000	0.00%	-
Special Police Services	258	3,000	0.00%	-
LNSP	260	12,000	0.00%	-
SLESF	261	144,000	0.00%	-
Drainage District	270	5,000	5.00%	250
Community Services Grant	275	343,000	0.00%	-
AQMD	280	233,000	2.10%	4,900 *
Community Services Grant	290	206,572	0.00%	-
Project SHUE	295	20,751	0.00%	-
Water Utility	600	13,529,000	0.00%	-
Utility Conservation Fund	601	285,000	0.00%	-
Equipment Replacement	700	2,017,460	5.00%	100,873
Employee Benefits	740	15,851,350	0.00%	792,568
Liability Administration	750	2,017,000	0.00%	-
Information Systems	760	1,343,000	5.00%	-
Building Maintenance	770	2,294,650	5.00%	114,733
<b>Total Overhead Charge</b>	<b>100</b>	<u><u>46,515,089</u></u>		<u><u>1,097,623</u></u>

\* Reduced by audit fee, program maximum of 5% for administrative expenses.

**Budget Cut Options**

	<b>Reduction</b>	<b>GF Savings</b>	<b>Non-GF Savings</b>
<b>44030 TRAINING &amp; MEETING</b>			
10000 City Council	10,000	9,630	370
10100 Commission - Planning	500	500	-
10200 Commission - Traffic	500	500	-
10300 Commission - Community Svc	1,500	1,500	-
11500 City Manager	10,000	9,110	890
12000 City Clerk	1,000	963	37
12500 Elections	-	-	-
13000 City Attorney	1,000	463	537
14200 Human Resources	2,000	436	1,564
21000 Finance	3,000	1,800	1,200
31000 Police	15,000	15,000	-
32000 Animal Control	1,500	1,500	-
33000 Code Enforcement	500	500	-
50000 Public Works Admin	1,000	786	214
50500 Engineering	1,500	1,238	263
51500 Street Maintenance	500	-	500
53000 Park Maintenance	-	-	-
53500 Street Tree Maintenance	500	452	49
61050 Planning	-	-	-
62050 Building	1,000	1,000	-
70000 Community Services Admin	-	-	-
70500 Senior Center	500	500	-
71000 Recreation Services	500	500	-
75000 Community Promotions	1,000	1,000	-
34100 DOJ Seizures	-	-	-
71800 Family Resource Center	-	-	-
55500 Water Administration	10,000	-	10,000
58000 Motor Pool	1,000	-	1,000
14335 Liability	500	-	500
14450 Information Systems	-	-	-
75500 Government Buildings	1,000	-	1,000
<b>TOTAL TRAINING &amp; MEETING</b>	<b>65,500</b>	<b>47,377</b>	<b>18,123</b>
<b>44060 PUBLICATIONS &amp; SUBSCRIPTIONS</b>			
10000 City Council	1,000	963	37
11500 City Manager	500	456	45
12000 City Clerk	500	482	19
12500 Elections	-	-	-
14200 Human Resources	500	109	391
31000 Police	5,000	5,000	-
32000 Animal Control	800	800	-
33000 Code Enforcement	800	800	-
50000 Public Works Admin	500	393	107
50500 Engineering	800	660	140
53000 Park Maintenance	800	778	22
61050 Planning	800	800	-
62050 Building	2,000	2,000	-
70000 Community Services Admin	800	800	-
58000 Motor Pool	1,500	-	1,500
			-
<b>TOTAL PUBLICATIONS &amp; SUBSCRIPTIONS</b>	<b>16,300</b>	<b>14,040</b>	<b>2,260</b>
<b>44062 MEMBERSHIP DUES</b>			
11500 City Manager	15,000	13,665	1,335
<b>44074 MAYOR'S BALL</b>			
75000 Community Promotion	3,000	3,000	-
<b>44020 SPECIAL DEPARTMENT EXPENSE</b>			
14800 AQMD	9,000	-	9,000
	<b>108,800</b>	<b>78,082</b>	<b>30,718</b>

**44060 PUBLICATIONS & SUBSCRIPTIONS**

		<b>13/14</b>	<b>13/14</b>		<b>14/15</b>	<b>14/15</b>		<b>15/16</b>	<b>15/16</b>		<b>16/17</b>	<b>GF</b>	<b>Non-GF</b>
		<b>Budget</b>	<b>Actual</b>	<b>Balance</b>	<b>Budget</b>	<b>Actual</b>	<b>Balance</b>	<b>Budget</b>	<b>Actual</b>	<b>Balance</b>	<b>Budget</b>	<b>Reductions</b>	<b>Reductions</b>
10000	City Council	-	-	-	-	318	(318)	-	241	(241)	1,000	\$1,000	
11500	City Manager	500	346	154	1,000	755	245	1,000	549	452	1,000	\$500	
12000	City Clerk	550	460	90	1,000	147	853	1,000	30	970	1,000	\$500	
12500	Elections	120	137	(17)	1,000	1,169	(169)	1,000	-	1,000	1,000	\$0	
14200	Human resources	500	800	(300)	1,000	344	656	1,000	2,243	(1,243)	1,000	\$500	
21000	Finance	-	344	(344)	-	245	(245)	-	262	(262)	-	\$0	
31000	Police	11,131	9,075	2,056	12,000	7,875	4,125	11,000	6,133	4,867	11,000	\$5,000	
32000	Animal Control	200	144	56	1,000	135	865	1,000	90	910	1,000	\$800	
33000	Code Enforcement	500	-	500	1,000	-	1,000	1,000	-	1,000	1,000	\$800	
50000	Public Works Admin	50	-	50	1,000	-	1,000	1,000	521	479	1,000	\$500	
50500	Engineering	300	428	(128)	1,000	-	1,000	1,000	-	1,000	1,000	\$800	
53000	Park Maintenance	260	-	260	1,000	479	521	1,000	-	1,000	1,000	\$800	
61050	Planning	250	238	12	1,000	268	732	1,000	-	1,000	1,000	\$800	
62050	Building	2,400	3,258	(858)	3,000	1,765	1,235	3,000	527	2,473	3,000	\$2,000	
70000	Community Services Admin	100	-	100	1,000	-	1,000	1,000	-	1,000	1,000	\$800	
23000	Water Billing and Collection	-	450	(450)	-	-	-	-	-	-	-		
55500	Water Administration	500	243	257	1,000	-	1,000	1,000	-	1,000	-		
58000	Motor Pool	3,000	-	3,000	3,000	12	2,988	3,000	1,788	1,212	3,000		\$1,500
14450	Information Systems	7,500	-	7,500	8,000	-	8,000	8,000	140	7,860	-		
		<b>27,861</b>	<b>15,923</b>	<b>11,938</b>	<b>38,000</b>	<b>13,512</b>	<b>24,488</b>	<b>37,000</b>	<b>12,523</b>	<b>24,477</b>	<b>29,000</b>	<b>\$14,800</b>	<b>\$1,500</b>

44030 TRAINING & MEETING

		13/14			14/15			15/16			16/17	GF	Non-GF	GF Impact
		Budget	13/14 Actual	Balance	Budget	14/15 Actual	Balance	Budget	15/16 Actual	Balance	Budget	Reductions	Reductions	
10000	City Council	15,000	20,065	(5,065)	18,000	16,531	1,469	20,000	6,837	13,163	20,000	\$10,000		
10100	Commission - Planning	1,000	-	1,000	1,000	1,605	(605)	1,000	85	915	1,000	\$500		
10200	Commission - Traffic	500	240	260	1,000	195	805	1,000	-	1,000	1,000	\$500		
10300	Commission - Community Sv	1,600	594	1,007	2,000	-	2,000	2,000	-	2,000	2,000	\$1,500		
11500	City Manager	20,000	2,245	17,755	20,000	3,236	16,764	20,000	6,791	13,209	20,000	\$10,000		
12000	City Clerk	2,250	591	1,659	3,000	3,857	(857)	3,000	587	2,413	3,000	\$1,000		
12500	Elections	1,800	1,176	624	2,000	863	1,137	2,000	416	1,584	2,000	\$0		
13000	City Attorney	1,000	1,125	(125)	1,000	1,095	(95)	1,000	-	1,000	1,000	\$1,000		
14200	Human resources	22,000	16,562	5,438	12,000	17,382	(5,382)	12,000	10,197	1,803	12,000	\$2,000		
21000	Finance	5,000	4,787	213	11,000	1,057	9,943	7,000	2,175	4,825	7,000	\$3,000		
31000	Police	102,270	73,981	28,289	98,000	141,380	(43,380)	98,000	71,432	26,568	98,000	\$15,000		
32000	Animal Control	2,000	-	2,000	2,000	-	2,000	2,000	-	2,000	2,000	\$1,500		
33000	Code Enforcement	100	-	100	1,000	195	805	1,000	-	1,000	1,000	\$500		
50000	Public Works Admin	2,000	1,560	440	2,000	920	1,080	2,000	2,174	(174)	2,000	\$1,000		
50500	Engineering	2,000	1,190	810	2,000	1,178	822	3,000	1,438	1,562	3,000	\$1,500		
51500	Street Maintenance	1,200	555	645	2,000	1,753	247	2,000	1,583	417	2,000	\$500		
53000	Park Maintenance	2,000	-	2,000	2,000	3,535	(1,535)	2,000	1,922	78	2,000	\$0		
53500	Street Tree Maintenance	596	140	456	1,000	200	800	1,000	200	800	1,000	\$500		
61050	Planning	1,400	772	628	2,000	2,874	(874)	3,000	3,378	(378)	3,000	\$0		
62050	Building	3,000	2,583	418	3,000	2,553	447	4,000	2,001	1,999	4,000	\$1,000		
70000	Community Services Admin	3,000	2,659	341	3,000	1,655	1,345	3,000	3,080	(80)	3,000	\$0		
70500	Senior Center	200	-	200	1,000	1,008	(8)	1,000	447	553	1,000	\$500		
71000	Recreation Services	390	613	(223)	1,000	105	895	1,000	125	875	1,000	\$500		
75000	Community Promotions	100	106	(6)	1,000	-	1,000	1,000	-	1,000	1,000	\$1,000		
19000	Housing Authority	-	-	-	-	30	(30)	-	-	-	-			
34100	DOJ Seizures	25,000	-	25,000	25,000	10,658	14,342	49,950	20,496	29,454	32,000			
39900	ABC Grant	2,000	1,834	166	-	-	-	-	-	-	-			
39990	OTS Grant	-	-	-	3,000	-	3,000	2,000	-	2,000	-			
39350	Police Prop 69	1,001	-	1,001	1,001	-	1,001	1,001	-	1,001	-			
71800	Family Resource Center	250	279	(29)	1,000	546	454	500	684	(184)	944			
18001	SAWRA	-	215	(215)	-	-	-	-	-	-	-			
23000	Water Billing and Collection	-	95	(95)	-	-	-	-	-	-	-			
55500	Water Administration	9,430	8,675	755	20,000	7,024	12,976	20,000	6,278	13,722	20,000	\$10,000		
58000	Motor Pool	1,200	-	1,200	2,000	66	1,934	2,000	-	2,000	2,000	\$1,000		
14335	Liability	3,000	75	2,925	3,000	19	2,981	1,000	-	1,000	1,000	\$500		
14450	Information Systems	40,000	7,484	32,516	50,000	7,475	42,525	40,000	14,596	25,404	15,000	\$0		
75500	Government Buildings	1,500	65	1,435	2,000	-	-	2,000	291	1,709	2,000	\$1,000		
		<b>273,787</b>	<b>150,265</b>	<b>123,522</b>	<b>299,001</b>	<b>228,996</b>	<b>68,005</b>	<b>311,451</b>	<b>157,213</b>	<b>154,238</b>	<b>265,944</b>	<b>\$53,000</b>	<b>\$12,500</b>	

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# City of Westminster

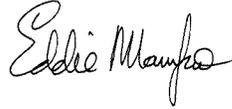
**EDDIE MANFRO**  
**CITY MANAGER**

**ITEM OF INTEREST**

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**Date:** August 19, 2016

**To:** Honorable Mayor  
City Council Members

**From:**   
Eddie Manfro, City Manager

**Subject: Budget Cost Saving Information**

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At the July 28<sup>th</sup> meeting, the City Council requested that staff provide additional information and further analysis regarding a number of potential cost saving items that the Council had discussed during their Budget Study Session. Based on this request, staff has prepared the following list and descriptions in order to highlight these cost saving items. In addition to the list and descriptions below, staff has also attached some backup information for some of the items so that Council will be able to see what they would look like if incorporated into the budget. If Council were to approve the proposed changes, these changes and the associated documents would be incorporated into a new final budget document.

### **Council Comments and Recommendations from Budget Study Session**

- **Eliminate membership in ACC-OC** **\$13,665**  
This item is included in the list of staff recommend reductions. This reduction represents an additional \$13,665 in General Fund savings. This item is highlighted in Attachment A.
- **Review of AQMD Expenditures** **(non-General Fund) \$9,000**  
This item is included in the list of staff recommended reductions. While AQMD is a dedicated funding source and does not have a direct impact on the General Fund, the recommended \$9,000 reduction will make these funds available to satisfy matching requirements on grants that the City is currently pursuing, specifically the installation of electric charging stations. This item is highlighted in Attachment A.
- **The Rose Center/800 Mhz Fund**  
The Rose Center/800 MHz Fund is used to track expenses related to the repayment of bonds that were issued to finance these items. This standalone fund currently has a balance of \$1.5 million and the bonds are expected to be completely paid off by June 1, 2022. The bonds have outstanding principal and interest payments of \$950k and the water fund contributes \$60k annually toward the payment of the 800 MHz debt service. The remaining available balance of \$580k is proposed to be transferred to the General Fund as part of the FY 2016-17 budget to help offset the General Fund deficit.

- **Facility Fee Waivers**

Some members of the Council have expressed concerns regarding the City's waiving of facility usage fees. Attached are the City's two Facilities Fee Waiver Policies. The first relates to governmental agencies, organizations, and their representatives. The second covers community groups/non-profit organizations. Currently, only governmental agencies, organizations, or their representatives can receive a fee waiver administratively. In order to qualify for such a waiver, the governmental agency would have to meet the criteria set forth in the policy, such as submitting the proper application, availability of the facility, and signing a reciprocal fee waiver for the use of their facilities. All other requests for fee waivers must be approved by the City Council. If the City Council would like to alter these policies, they can be brought up for consideration at a future meeting.

- **City Council Secretary & Position funding**

Funding for the City Council Secretary is accounted for in the part time wages line item of the City Manager's budget. The City Council has expressed an interest in maintaining funding at the current level.

- **Security Guards and Facilities Setup**

While the City attempts to achieve 100% cost recovery, facility rental fees are based on the current market rate, as the City's facilities need to remain competitive with surrounding venues. The cost associated with security guards, when required by City policy for private events, is a direct cost to the individuals or group renting the facilities. The City also charges a flat fee for each of the different facilities setup. While the cost of these setups is accounted for in the Public Works Department budget, the revenue is accounted for as part of the Community Services facility rental income.

- **Crossing Guards**

The City of Westminster provides crossing guards at 14 locations throughout the City for three different School Districts, which include Westminster School District, Garden Grove Unified School District and Ocean View School District. The annual crossing guard budget is \$114,000 and the average annual cost per location is \$8,143.

Currently, the Westminster School District provides 50% of funding for nine (9) locations and 100% of the funding for two locations. The City provides two crossing guards for the Garden Grove Unified School District and one crossing guard for Ocean View School District. Each of these three locations are within Westminster. Based on the beginning of the new school year and the increased traffic at these crossing points, the timing of any reduction to any of these locations could be extremely difficult. It is recommended that staff use the current fiscal year to discuss potential alternatives with each of the School Districts. Reducing locations this close to the beginning of a school year is not recommended.

- **Cease the City's Donation to the Mayor's Ball** **\$3,000**  
This item is included in the list of staff recommend reductions. This reduction represents an additional \$3,000 in General Fund savings. This item is highlighted in Attachment A.

- **Sales Tax Collection**

The City Council expressed an interest in continuing to work with the Board of Equalization (BOE) to ensure that local businesses are properly collecting and reporting their sales tax. Staff has met with representatives of the BOE on several different occasions in order to determine if there are additional steps that can be taken by the City regarding this matter. These discussions are ongoing.

In addition to these enforcement efforts, staff is also pursuing partnerships with the BOE and Small Business Administration (SBA) in order conduct education events regarding the importance of proper reporting and bookkeeping. The City Attorney's office is also investigating the possibility of requiring all businesses in the City to accept non-cash payment for goods and services.

- **Review Operations and Maintenance Budgets** **\$108,800 (\$78,082 GF)**  
Staff has conducted a review of the all of the City Department's Operations and Maintenance (O&M) Budgets in order to determine if it is possible to achieve further General Fund savings. Through this process, staff was able to identify an additional \$108,800 in potential savings. Of the \$108,800 identified, \$78,082 would be within the City's General Fund. This item is highlighted in Attachment A.

- **Review of the Fleet Size & Operations** **\$66,000**  
Staff is currently undertaking a full review of the City's fleet, as well as analyzing the potential benefit of implementing new policies and procedures that would further reduce the overall cost to maintain and outfit the City's fleet. To this point, staff has identified four vehicles that can be eliminated. The elimination of these vehicles will generate approximately \$66,000 in additional savings. These reductions are in addition to the ten vehicles that were eliminated in the past, saving just over \$100,000. It is also important to note that the since the elimination of those ten vehicles, the City has implemented a leasing program in order to further reduce the funding needed to maintain the City's fleet operations. This program saves the City approximately \$133,000 per year.

The Council had also requested some additional information regarding the City's emergency response vehicles. The City currently has 10 cars that are considered essential for emergency response. These cars are outfitted with special equipment in order to allow those driving them to quickly respond to emergency situations in the City from their homes. There are currently 6 Police Department vehicles and 4 Public Works vehicles.

As mentioned above, the City is currently reviewing alternative transportation policies and assessing their overall impact as it relates to practicality and the City's insurance and liability programs. It is anticipated that any changes to these policies would require the City to meet and confer over the impacts of such changes with the City's different employee groups.

- **Operation of the Police Training Facility**

In November of 2015, the new Range and Safety Training Center (RSTC) was opened. This new facility will result in an increased budget expenditure to operate and maintain the facility. In order to better highlight the cost and revenues associated with this new facility, staff has constructed a new budget schedule that will detail all of this information in one place. This item is highlighted in Attachment B.

The projected annual cost to maintain, operate and staff the RSTC is approximately \$108,718. During the last six months, staff has marketed the use of the range to other agencies. The following have contracted with the City for use of the RSTC:

1. Golden West College Police Academy
2. Huntington Beach Police Department
3. Garden Grove Police Department
4. California Highway Patrol – Westminster Office
5. Tustin Police Department
6. Los Alamitos Police Department

These six agencies will generate approximately \$75,000 in revenue for Fiscal Year 2016-2017. The projected revenue represents a 69% offset of the total projected expenditure in this Fiscal Year. Staff will continue to work towards securing additional contracts to increase revenue, with the goal of recovering 100% of the RSTC's operating cost by the end of Fiscal Year 2017-2018.

- **Current City Leases & Property Valuations**

At Council's request, staff has analyzed property values and potential lease revenues related to City owned facilities in order to determine their overall value in the event of a potential sale of the property and the potential for market rate leases. It is important to note that there were a number of market assumptions accounted for in both valuation circumstances that could affect the value of these properties.

The **Miriam Warne Building** is located at the northeast corner of Beach Boulevard and Hazard Avenue. It is a single story office building, consisting of 4,765 square feet of rentable area. Built in 2010, the building was built to modern code with masonry veneer exterior finishes, a kitchen, and a community room. Due to its finishes, new construction, and accessible location, the property is seen as an upper tier office building when

compared to other buildings of similar size within the trade area. Based on these findings and other assumptions for operating expenses, an initial value of the property is \$1,050,000 - \$1,300,000. Assuming these values, current expected market rate for the facilities would be between \$1.50 – 1.83 per sf, or \$7,147 - \$8,719 per month.

The **Rose Center Theater** is a 30,000 square foot performing arts center and banquet hall. The 16,000 square foot theater hosts regional plays and events. The banquet hall and concession area is operated by a catering business that provides services to events within the Rose Center, as well as external customers. Current research confirms the theater hosts approximately 10 shows a month at \$25 a ticket and an attendance rate of 65% - 70%. The catering business is operating off of a structured lease that is scheduled to pay \$10,500 per month in its last year. Operating expenses for the City are approximately \$145,000 for the most recent year, which includes utilities, HVAC, insurance, and maintenance. Taking into account the current operations of the facility, along with the current trade area, and the demand for theater properties in the area, our current valuation of the property is \$7,100,000 - \$8,300,000. A reasonable market lease rate would be between \$2.50 - \$3.15 per square foot, or \$40,000 - \$50,000 per month.

It is important to note that both of these buildings are specialty use facilities. As such the tracking of true market values will be difficult without actually putting the properties on the market.

### **Budget Description Clean-up**

During the Study Session, the Council commented that there were a few areas where the budget detail was unclear or could not be easily understood. In order to remedy this issue staff has reviewed the description areas of the budgets to ensure that they are easier to understand.

If the Mayor and City Council were to approve the proposed changes above, these changes and the associated documents would be incorporated into the final budget documents. As proposed, these changes would amount to an additional \$174,000 in savings, \$144,082 of which would be in the General Fund.

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RESOLUTION NO.

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF  
THE CITY OF WESTMINSTER ADOPTING AND  
APPROPRIATING THE BUDGET FOR FISCAL YEAR 2016-  
17

WHEREAS, the City Manager has prepared and submitted to the Mayor and City Council a proposed budget for fiscal year 2016-17; and

WHEREAS, the Mayor and City Council has at public meetings reviewed and amended the budget as proposed for fiscal year 2016-17.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council approve and appropriate 2016-17 fiscal year budget for the City of Westminster as presented and amended at the City Council meeting of August 24, 2016.

BE IT FURTHER RESOLVED that the Mayor and City Council, aware that the adopted budget is an operational plan, does hereby authorize:

1. The City Manager to make such modifications, corrections, and changes to the adopted budget as are necessary to correct any technical or drafting errors or to otherwise accurately reflect Council intent in adopting the budget.
2. The City Manager may transfer appropriations within a single department, and capital projects within a single funding source.
3. The City Manager may transfer appropriations between departments and programs in the same fund.
4. Except for open year-end 2015-16 encumbrances, which require budget adjustments for the 2016-17 year, City Council authorization is required to increase the adopted budget in any fund. Requests to increase the adopted budget shall be submitted to the Mayor and City Council, clearly identified as a request for budget increase, clearly state the amount of increase requested, appropriate funding source as well as the status of available funds.
5. The City Manager is authorized to increase certain 2015-16 operating budgets as detailed in the budget memorandum.

BE IT FURTHER RESOLVED, that the City accepts award of certain grants and "matching fund" contracts that require the City to pay expenses in "advance" of payment from the grant or contract. Acceptance by the City Council of such reimbursable grants or contracts shall provide authority to establish the appropriate budget and to make the advances necessary to carry out the Council-approved purpose and for those advances to be repaid in accordance with the terms and conditions of the approved grant or

contract.

BE IT FURTHER RESOLVED, that routine payment of bills and payroll being critical to the efficient operation of the entire City, the City Manager is authorized to permit temporary cash advances as may be necessary to meet the Council's budgetary intent.

BE IT FURTHER RESOLVED, that all debt service requirements, including all lease, certificates of participation, installment sales and other obligations of the City have been included in the proposed budget.

PASSED, APPROVED AND ADOPTED this 24<sup>th</sup> day of August, 2016, by the following vote:

AYES: COUNCIL MEMBERS:  
NOES: COUNCIL MEMBERS:  
ABSENT: COUNCIL MEMBERS:

\_\_\_\_\_  
TRI TA, MAYOR

ATTEST:

\_\_\_\_\_  
AMANDA JENSEN, CITY CLERK

APPROVED AS TO FORM:

\_\_\_\_\_  
RICHARD D. JONES, CITY ATTORNEY

STATE OF CALIFORNIA )  
COUNTY OF ORANGE ) ss.  
CITY OF WESTMINSTER )

I, AMANDA JENSEN, hereby certify that I am the duly appointed City Clerk of the City of Westminster, and that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 24<sup>th</sup> day of August, 2016.

\_\_\_\_\_  
Amanda Jensen, City Clerk

RESOLUTION NO.

A RESOLUTION OF THE WESTMINSTER PUBLIC FINANCING AUTHORITY ADOPTING AND APPROPRIATING THE BUDGET FOR FISCAL YEAR 2016-17

WHEREAS, the Westminster Financing Authority was created to provide a flexible financing mechanism for the City; and

WHEREAS, the Authority is obligated for debt service payments on the following financing issues;

- \$7.825 million Series 2008 Certificates of Participation (Civic Center Refunding)
- \$5.035 million Series 2008 Certificates of Participation (Water System Refunding)

WHEREAS, the City of Westminster is responsible for paying funds to the Authority to make the financing payments and these funds have been included in the fiscal years 2016-17 proposed budget for the City of Westminster in the following amounts:

2008 Certificates of Participation (Civic Center Refunding)	\$689,650
2008 Certificates of Participation (Water System Refunding)	\$346,556

NOW, THEREFORE, BE IT RESOLVED, that the Westminster Public Financing Authority authorizes the City to make payments directly to the appropriate trustee and further authorizes the Authority Finance Officer to take all actions necessary to make the debt service payments and record appropriate expenses for the Authority, as well as to take all actions necessary to comply with the contracted obligations and covenants.

PASSED, APPROVED AND ADOPTED this 24<sup>th</sup> day of August 2016, by the following vote:

AYES:            AUTHORITY MEMBERS:  
NOES:            AUTHORITY MEMBERS:  
ABSENT:         AUTHORITY MEMBERS:

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TRI TA, Chairman

ATTEST:

\_\_\_\_\_  
AMANDA JENSEN, SECRETARY

APPROVED AS TO FORM:

\_\_\_\_\_  
RICHARD D. JONES, CITY ATTORNEY

STATE OF CALIFORNIA )  
COUNTY OF ORANGE ) ss.  
CITY OF WESTMINSTER )

I, AMANDA JENSEN, hereby certify that I am the duly appointed Secretary of the Westminster Public Financing Authority and that the foregoing resolution was duly adopted at a regular meeting of the Westminster Public Financing Authority held on the 24<sup>th</sup> day of August 2016.

\_\_\_\_\_  
Amanda Jensen, Secretary

RESOLUTION NO.

A RESOLUTION OF THE SUCCESSOR AGENCY TO THE  
WESTMINSTER REDEVELOPMENT AGENCY ADOPTING  
AND APPROPRIATING THE BUDGET FOR FISCAL YEAR  
2016-17

WHEREAS, the City of Westminster City Manager serving as Executive Director for the Successor Agency to the Westminster Redevelopment Agency has prepared and submitted to the Successor Agency to the Westminster Redevelopment Agency a proposed budget for fiscal year 2016-17; and

WHEREAS, the Successor Agency to the Westminster Redevelopment Agency Board has at public meetings reviewed and amended the proposed budget for the fiscal year 2016-17; and

WHEREAS, it may be necessary, from time to time, in the interests of fulfilling Agency objectives as expressed through the annual budget, to make adjustments within the budget.

NOW, THEREFORE, BE IT RESOLVED that the Successor Agency to the Westminster Redevelopment Agency, approve and appropriate the 2016-17 fiscal year budget and approves the capital improvement schedule for the Successor Agency to the Westminster Redevelopment Agency as presented, amended, and attached hereto as Exhibit "A" at the Successor Agency to the Westminster Redevelopment Agency meeting of August 24, 2016.

BE IT FURTHER RESOLVED that the Successor Agency to the Westminster Redevelopment Agency, aware that the adopted budget is an operational plan, does hereby authorize:

1. The Executive Director to make such modifications, corrections, and changes to the adopted budget as necessary to correct drafting errors, and accurately reflect Successor Agency action;
2. The Executive Director to approve transfers between programs within the Successor Agency of the Westminster Redevelopment Agency, with subsequent notice to the City Council; and
3. Successor Agency to the Westminster Redevelopment Agency Board authorization is required for all budget increases, which must be clearly marked as a request for budget increase with availability of funding identified.

PASSED, APPROVED AND ADOPTED this 24th day of August 2016, by the following vote:

AYES:            AGENCY MEMBERS:  
NOES:            AGENCY MEMBERS:  
ABSENT:        AGENCY MEMBERS:

\_\_\_\_\_  
TRI TA, CHAIR

ATTEST:

\_\_\_\_\_  
AMANDA JENSEN, SECRETARY

STATE OF CALIFORNIA    )  
COUNTY OF ORANGE    ) ss.  
CITY OF WESTMINSTER    )

I, AMANDA JENSEN, hereby certify that I am the Secretary of the Successor Agency to the Westminster Redevelopment Agency and the foregoing resolution was duly adopted at a regular meeting thereof held on the 24<sup>th</sup> day of August 2016.

\_\_\_\_\_  
Amanda Jensen, Secretary

RESOLUTION NO.

A RESOLUTION OF THE WESTMINSTER HOUSING  
AUTHORITY ADOPTING AND APROPRIATING THE  
BUDGET FOR FISCAL YEAR 2016-17

WHEREAS, the Executive Director of the Westminster Housing Authority has prepared and submitted to the Housing Authority a proposed budget for the fiscal year 2016-17; and

WHEREAS, the Housing Authority Board has at public meetings reviewed and amended the proposed budget for the fiscal year 2016-17; and

WHEREAS, it may be necessary, from time to time, in the interests of fulfilling Housing Authority objectives as expressed through the annual budget, to make adjustments within the budget.

NOW, THEREFORE, BE IT RESOLVED that the Housing Authority approve and appropriate 2016-17 fiscal year budget for the Westminster Housing Authority as presented and amended at the Housing Authority meeting of August 24, 2016.

BE IT FURTHER RESOLVED that the Housing Authority Board, aware that the adopted budget is an operational plan, does hereby authorize:

1. The Executive Director to make such modifications, corrections, and changes to the adopted budget as are necessary to correct drafting errors, and accurately reflect Housing Authority action;
2. The Executive Director is authorized to approve transfers between programs within the Housing Authority, with subsequent notice to the Housing Authority Board; and
3. Housing Authority Board authorization is required for all budget increases, which must be clearly marked as a request for budget increase with availability of funding identified;

PASSED, APPROVED AND ADOPTED this 24<sup>th</sup> day of August 2016, by the following vote:

AYES:	AUTHORITY MEMBERS:
NOES:	AUTHORITY MEMBERS:
ABSENT:	AUTHORITY MEMBERS:

\_\_\_\_\_  
TRITA, CHAIRMAN

ATTEST:

\_\_\_\_\_  
AMANDA JENSEN, SECRETARY

APPROVED AS TO FORM:

\_\_\_\_\_  
RICHARD D. JONES, CITY ATTORNEY

STATE OF CALIFORNIA )  
COUNTY OF ORANGE ) ss.  
CITY OF WESTMINSTER )

I, AMANDA JENSEN, hereby certify that I am the Secretary of the Westminster Housing Authority and the foregoing resolution was duly adopted at a regular meeting thereof held on the 24<sup>th</sup> day of August 2016.

\_\_\_\_\_  
Amanda Jensen, Secretary

## 2015-16 BUDGET ADJUSTMENTS

Several year-end adjustments to the Fiscal Year 2015-16 budget are requested. The adjustments are as follows:

<u>Account No.</u>	<u>Name</u>	<u>Description</u>	<u>Amount</u>
20000-30500	General City	Sales Tax	\$172,000
20000-30502	General City	Sales Tax - agreements	-\$172,000
20000-48502	General City	Taxes – Property	\$159,000
76500-35070	Park Dedication	Charges – Park Ded Fees	\$1,000,000
76500-60400	Park Dedication	Overhead Charge	\$53,000
<i>Additional revenue</i>			
55030-35019	Traffic Impact	Charges – Traffic Mitigation	\$50,000
55030-35019	Traffic Impact	Overhead Charge	\$2,500
<i>Additional revenue</i>			
59500-30030	Municipal Lighting	Property Tax - Residual	\$320,000
59500-30049	Municipal Lighting	Property Tax – Pass Thru	\$50,000
59500-60400	Municipal Lighting	Overhead Charge	\$20,000
<i>Additional revenue</i>			
35000-34802	Local Seizure	I/GVT – LNSP	\$71,000
<i>Additional revenue</i>			
39150-34490	BSCC	I/GVT – County Other	\$51,000
<i>Additional revenue</i>			
39350 – 34490	Police Prop 69	I/GVT – County Other	\$7,200
<i>Additional revenue</i>			
14326-41002	Worker’s Comp	Workers Comp Pmts	\$1,500,000
14326-41006	Worker’s Comp	Insurance and Bonds	\$60,000
14335-43000	Public Liability	Legal Fees	\$472,000
14335-45002	Public Liability	Claims & Damages	\$500,000

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